We create chemistry

BASF India Limited, Mumbai - 400 079, India

The Market Operations Department
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001

July 16, 2026

**Name of the Company : BASF India Limited**
**Security Code : 500042**

Dear Sir/Madam,

**Sub: Submission of Business Responsibility & Sustainability Report (BRSR) and the Reasonable Assurance Certificate for the financial year ended 31st March 2026**

We enclose herewith the Business Responsibility & Sustainability Report (BRSR) and the Reasonable Assurance Certified issued by TUV SUD South Asia Pvt Ltd. for the financial year ended 31st March 2026, forming part of the Annual Report 2025-26, for your reference and record.

Kindly take the same on record.

Thanking you.

Yours faithfully,
For BASF India Limited

MANOHAR SHRIKANT KAMATH
Digitally signed by MANOHAR SHRIKANT KAMATH
Date: 2026.07.16 14:45:41 +05'30'

Manohar Kamath
Director – Legal, General Counsel (India)
& Company Secretary

PANKAJ RAJKUMAR BAHL
Digitally signed by PANKAJ RAJKUMAR BAHL
Date: 2026.07.16 14:46:06 +05'30'

Pankaj Bahl
Senior Manager- Legal & Secretarial

Encl: a.a.

Cc: Listing Compliance,
The National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra –(East).
Mumbai-400051.

**Registered Office**
**BASF India Limited**
Unit No.10A, 10B & 10C (part),
10th Floor, Godrej One,
Pirojsha Nagar, Eastern Express Highway,
Vikhroli (East), Mumbai - 400 079, India

Tel +91 22 6834 7000

CIN - L33112MH1943FLC003972

**www.basf.com/in**

## Annexure III

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

**SECTION A: GENERAL DISCLOSURES**

I. Details of the listed entity

| Sr. No. | Particulars | Response |
|---|---|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L33112MH1943FLC003972 |
| 2 | Name of the Listed Entity | BASF India Limited |
| 3 | Year of incorporation | 1943 |
| 4 | Registered office address | Unit Nos. 10A, 10B, 10C (Part), 10th Floor, Godrej One, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai 400 079 |
| 5 | Corporate address | Same as the Registered Office |
| 6 | E-mail | investor-grievance-india@basf.com |
| 7 | Website | http://www.basf.com/in |
| 8 | Telephone | + 91 22 6834 7000 |
| 9 | Financial year for which reporting is being done | April 1, 2025 to March 31, 2026 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Ltd and The National Stock Exchange of India Ltd |
| 11 | Paid-up Capital | 43,285,640 Equity Shares of Rs. 10 each aggregating to Rs. 432.9 million |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Manohar Kamath, Director - Legal, General Counsel (India) & Company Secretary<br>manohar.kamath@basf.com |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The Business Responsibility & Sustainability Report has been prepared on standalone basis |
| 14 | Type of assessment or assurance obtained | Reasonable Assurance |
| 15 | Name of the Assurance Provider | TUV SUD South Asia Private Limited (Independent Certifying Agency) |

II. Products/services

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

| Sr. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---|---|---|---|
| 1. | Manufacturing & Trading of Chemicals & Chemical Products | Chapter 20 | 100% |

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

| Sr. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| 1. | Polyurethanes Systems | 20131 | 13% |
| 2. | Aroma Ingredients | - | 9% |
| 3. | Dispersions | - | 9% |
| 4. | MDI and Precursors | - | 6% |
| 5. | Fungicides | 20211 | 5% |

| Sr. No. | Product / Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| 6. | Ultramid (Engineering Plastics) | 20131 | 4% |
| 7. | Acrylics | - | 4% |
| 8. | Herbicides | - | 4% |
| 9. | Oleo Surfactants & Alcohol | - | 4% |
| 10. | Insecticides | 20211 | 4% |
| 11. | Amines | - | 3% |
| 12. | Pharma Solutions | - | 3% |
| 13. | Chemical Catalysts | - | 3% |
| 14. | Industrial Formulators | - | 2% |
| 15. | Personal Care Specialities | - | 2% |
| 16. | Microcellular Polyurethanes | - | 2% |
| 17. | Additives | - | 2% |
| 18. | Acids and Polyalcohols | - | 2% |
| 19. | Vitamins & Carotenoids | - | 2% |
| 20. | Home Care, I&I | - | 1% |
| 21. | TDI and Precursors | - | 1% |
| 22. | Automotive Fluids | - | 1% |
| 23. | Thermoplastic Polyur | - | 1% |
| 24. | Antioxidant/Process | - | 1% |
| 25. | C3-based Oxo Alcohol | - | 1% |
| 26. | Resins | - | 1% |
| 27. | Superabsorbents | - | 1% |
| 28. | Light stabilizers | - | 1% |

III. Operations

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

| Location | Number of manufacturing sites | Number of offices | Number of labs | Total |
|---|---|---|---|---|
| **National** | 4 | 14 | 3 | 21 |
| **International** | NIL | NIL | NIL | NIL |

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|---|---|
| National (No. of States) | 19 |
| International (No. of Countries) | 35 |

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

**The contribution of exports was 2.3% of the total turnover of the Company for the financial year ended March 31, 2026.**

c. A brief on types of customers

**As chemicals are a key input for almost all industries, the products manufactured by the Company are used in agriculture, automotive, pharmaceuticals, construction, consumer durables, consumer care, paints, and various other end-use industries. The Company has a customer base of more than 5,000, including large global companies, small and mid-sized enterprises, and end-users such as farmers.**

**The Company operates in both B2B and B2C segments. In the B2B segment, the chemicals produced are used as raw materials or intermediates by other industries for manufacturing their finished products. In the B2C segment, products, particularly from the Agricultural Solutions business, are sold as finished goods for use by farmers.**

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| | | | **EMPLOYEES** | | | |
| 1. | Permanent (D) | 1250 | 1116 | 89.28% | 134 | 10.72% |
| 2. | Other than Permanent (E) | 1739 | 1647 | 94.71% | 92 | 5.29% |
| 3. | **Total employees (D + E)** | **2989** | **2763** | **92.44%** | **226** | **7.56%** |
| | | | **WORKERS** | | | |
| 4. | Permanent (F) | 87 | 87 | 100% | - | - |
| 5. | Other than Permanent (G) | 1017 | 965 | 94.89% | 52 | 5.11% |
| 6. | **Total workers (F + G)** | **1104** | **1052** | **95.29%** | **52** | **4.71%** |

b. Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | | | **DIFFERENTLY ABLED EMPLOYEES** | | | |
| 1. | Permanent (D) | Nil | Nil | NA | Nil | NA |
| 2. | Other than Permanent (E) | Nil | Nil | NA | Nil | NA |
| 3. | **Total differently abled employees (D + E)** | **Nil** | **Nil** | **NA** | **Nil** | NA |
| | | | **DIFFERENTLY ABLED WORKERS** | | | |
| 4. | Permanent (F) | Nil | Nil | NA | Nil | NA |
| 5. | Other than permanent (G) | Nil | Nil | NA | Nil | NA |
| 6. | **Total differently abled workers (F + G)** | **Nil** | **Nil** | **NA** | **Nil** | NA |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 9 | 2 | 22% |
| Key Management Personnel | 4 | NIL | Not Applicable |

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

| | F.Y. 2025-26 (Turnover rate %) | | | F.Y. 2024-25 (Turnover rate %) | | | F.Y. 2023-24 (Turnover rate %) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 8 | 13 | 8 | 5 | 8 | 5 | 5 | 11 | 6 |
| Permanent Workers | 2 | 0 | 2 | 0 | 1 | 1 | 0 | 0 | 0 |

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

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

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding / Subsidiary/ Associate / Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1. | BASF SE | Ultimate Holding Company | 52.75% | No |
| 2. | BASF Schweiz AG | Group Company | 20.58% | No |
| 3. | BASF India Coatings Private Limited | Wholly Owned Subsidiary | 100% | No |
| 4. | BASF Agricultural Solutions India Ltd (Effective May 2, 2025) | Wholly Owned Subsidiary | 100% | No |

VI. CSR Details

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

(ii) Turnover (in Rs.):- **F.Y. 25-26 Rs. 149,854.0 million**

(iii) Net worth (in Rs.):- **As on March 31, 2026: Rs. 39,775.0 million**

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |
| Investors (other than Shareholders) | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |
| Shareholders | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Employees and workers | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |
| Customers | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |
| Value Chain Partners | Yes. Details of our grievance redressal mechanism is available at Grievance mechanism | Nil | Nil | NA | Nil | Nil | NA |
| Other (please specify) | – | – | – | – | – | – | – |

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

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

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Import restrictions such as Anti-Dumping Duty and Safeguard Duties | Risk | It will be increasingly difficult to import products due to trade restrictions | Shortlist potential products and closely monitor pricing trends | Negative implications |
| 2 | Registration of products notified under Bureau of Indian Standards (BIS) | Risk | It will not be possible to import products without mandatory registration | Prepare in advance for product registration and participate in product specification committees | Negative implications |
| 3 | Climate goals set by the country and customers | Opportunity | New opportunities emerging in new and sustainable markets | Not applicable | Positive implications |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| 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. Key policies are formulated at BASF Group level in Germany. The policies are then adopted & implemented by the Company in line with the local legislations & corporate guidelines. | | | | | | | | |
| c. Web Link of the Policies, if available | Code of Conduct BASF_Code-of-Conduct.pdf | Product Respon-sibility | Safety at BASF BASF_Code-of-Conduct.pdf | CSR Policy | Human Rights Policy | Position on Water BASF_Code-of-Conduct.pdf | - | CSR Policy | BASF_Code-of-Conduct.pdf |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes, wherever required. | | | | | | | | |
| 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. | - | ISO 9001 | ISO 45001 | - | - | ISO 14001 | - | - | ISO 9001 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | NA | NA | NA | NA | Globally, BASF wants to increase the proportion of women in leadership positions with disciplinary responsibility to 30% by 2030 | By 2030, BASF wants to globally reduce its absolute CO2 emissions by 25% as compared with 2018 levels.<br>By 2050, BASF aims to achieve net zero greenhouse gas emissions from its production sites and energy purchases. | NA | NA | NA |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | Performance of each of the principles is reviewed periodically by various Committees led by the Management and Board of Directors | | | | | | | | |
| **Governance, leadership and oversight** | | | | | | | | | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements *(listed entity has flexibility regarding the placement of this disclosure)*<br>The Company strives to adhere to the highest standards of integrity and behaviour and compliance with the law and internal policies through its compliance systems. The Company has zero tolerance for corruption and violation of the principles of fair competition. The Company has adopted BASF's Code of Conduct, which details the minimum applicable ethical and responsible business practices for its employees. Both new and existing suppliers are selected and evaluated not only based on economic criteria, but also on environmental, social and corporate governance standards. The Company's Supplier Code of Conduct is founded on internationally recognized guidelines, such as the principles of the United Nations' Global Compact, the International Labour Organization (ILO) conventions and the topics of the Responsible Care® Initiative. The Code of Conduct, *inter alia*, covers compliance with human rights, labour & social standards, anti-discrimination, conflict of interest and anti-corruption policies in addition to protecting the environment, health and safety. | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Mr. Alexander Gerding, Managing Director<br>alexander.gerding@basf.com | | | | | | | | |

| | |
|---|---|
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, The Company has a Committee for Corporate Social Responsibility. For other policies, the Company has put in place an internal framework / Committees to monitor their implementation from time to time. |

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) |
|---|---|---|
| | P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9 | P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9 |
| Performance against Above policies and follow up action | Board of Directors | Annually |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Board of Directors | Annually |

| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|---|---|---|---|---|---|---|---|---|
| 11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | No, however, all policies are reviewed internally by the Board of Directors and / or its relevant Committees | No | Yes, British Standard Institution and Factory Inspector | Yes, Secretarial Auditor | No | Yes, British Standard Institution | No, however, all policies are reviewed internally by the Internal Auditors of the Company | No, however, all policies are reviewed internally by the Internal Auditors of the Company | Yes, British Standard Institution |

In addition to the above, the above referred policies are also periodically reviewed & audited by the Company's Internal / Statutory Auditors, as may be required.

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

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

## SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

### Essential Indicators

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

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 4 | Environment, Health and Safety at Manufacturing Sites, Code of Conduct Topics including awareness on Prevention of Sexual Harassment (POSH) | 100% |
| Key Managerial Personnel | 4 | | 100% |
| Employees other than BoD and KMPs | 20 | | 76.88% |
| Workers | – | | – |

* The Company's workers have been attending training and awareness programmes on BASF's Code of Conduct on a periodic basis. As per the Company's policy, employees and workers are required to attend such refresher training or awareness programmes once every two years, which will now become due for the workers during the financial year 2026-27.

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

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

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

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

   **Yes, the Company has anti-corruption/anti-bribery policy as a part of its Code of Conduct which adopts a zero-tolerance approach to bribery and corruption. The Code applies to all employees and directors and prohibits offering, giving, soliciting, or accepting bribes or improper benefits, including inappropriate gifts and entertainment. The same is available on Company's website www.basf.com/in**

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

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |

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

| | F.Y. 2025-26 | | F.Y. 2024-25 | |
|---|---|---|---|---|
| | Number | Remark | Number | Remark |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | Not Applicable | Nil | Not Applicable |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | Not Applicable | Nil | Not Applicable |

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest. **– Not Applicable**

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

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Number of days of accounts payables | 108 | 112 |

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 | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 9.84% | 8% |
| | b. Number of trading houses where purchases are made from | 104 | 92 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 58% | 66% |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | 43% | 39% |
| | b. Number of dealers / distributors to whom sales are made | 2371 | 2167 |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 31% | 27% |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 78% | 79% |
| | b. Sales (Sales to related parties / Total Sales) | 1% | 1% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 34% | 94% |
| | d. Investments * (Investments in related parties / Total Investments made) | - | 99% |

* Investment in BASF Agricultural Solutions India Ltd (Wholly Owned Subsidiary) is Rs. 70

**Leadership Indicators**

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

| Total number of awareness programmes held | Topics/principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| 8 | Anti-corruption, protection of human rights, information protection, etc. | 13% |

**BASF follows a holistic sustainability approach across its entire value chain, beginning with suppliers, covering its own operations, and extending to customers. The Company has set clear commitments for responsible conduct along this chain, supported by defined targets and actions.**

**During the previous financial years, BASF conducted awareness programmes for its Service Providers on its Code of Conduct, which covers areas such as anti-corruption, trade control, competition law, protection of human rights, and information protection. The Company also follows a Train the Trainer approach, where it builds awareness on human rights among Service Providers, who then pass on this knowledge to their employees and colleagues.**

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.

   **BASF's Code of Conduct provides the basis for responsible behaviour and fosters trust based relationships with its stakeholders. It clearly states that personal relationships and interests of employees must not interfere with the Company's business activities or influence decision making. Employees, including Senior Management and Board Members, are required to disclose any situation where a potential conflict between personal and professional interests could arise.**

   **The Company has implemented a Policy to manage conflicts of interest at the Board and Senior Management level. In addition, it obtains an annual conflict of interest declaration from the Board, Senior Management, and all other employees.**

**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.

| | F.Y. 2025-26 | F.Y. 2024-25 | Details of improvement in environmental & social impacts |
|---|---|---|---|
| R&D | 100% | 100% | The amount has been spent on various allied EHS activities / innovation in products / processes of the Company |
| Capex | 100% | 13.3% | Fire Risk Mitigation, enhance Workplace Safety Standards, Emergency Response preparedness, Implementation of workplace Monitoring Technologies, Clean Energy Initiatives, Energy Conservation |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

   **The Company has established necessary procedures such as sustainability assessments and periodic supplier audits to support sustainable sourcing.**

   **Over the years, the Company has conducted EHS (Environment, Health and Safety) audits. At present, it is placing greater emphasis on TfS (Together for Sustainability) assessments and third party audits. These audits help ensure that suppliers adopt and comply with sustainability practices, including Environmental, Safety and Governance (ESG) guidelines. In cases where gaps are identified, the Company provides recommendations to suppliers and tracks the implementation of required improvements.**

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

   **The Company has sourced approximately 74% of its raw materials sustainably.**

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.

   (a) Plastics (including packaging)

   **Plastic waste generated at the Company's manufacturing sites is treated as hazardous waste and is disposed of through agencies authorized by the respective State Pollution Control Boards, in full compliance with regulatory requirements.**

   **In addition, Intermediate Bulk Containers used for raw materials are reused for packaging finished goods wherever compatibility allows. This approach supports circular use of materials and helps reduce both plastic waste generation and its disposal.**

   (b) E-waste

   **The E-waste generated at the manufacturing sites is managed in line with applicable regulatory requirements and is disposed of through agencies authorized by the respective State Pollution Control Boards.**

   (c) Hazardous waste

   **Hazardous waste generated at the Company's sites is managed and treated in accordance with applicable regulatory requirements and sustainable disposal practices.**

   **At the Mangalore and Dahej locations, sludge generated from wastewater treatment, which is classified as hazardous waste, is used as a co fuel in cement manufacturing by cement companies, thereby avoiding landfill disposal. At the Mangalore site, solvents generated from equipment cleaning are recovered and reused for cleaning purposes, helping reduce the generation of hazardous waste. The installation of dedicated storage tanks at this site has also reduced the number of empty raw material containers. In addition, toxic metallic containers are crushed and disposed of through waste disposal service providers authorized by the Pollution Control Board.**

   (d) Other waste

   **All manufacturing sites of the Company operate with valid Consents to Operate and possess the required authorisations under the Hazardous Waste Management Rules. In line with regulatory requirements, the Company has reported all categories of waste, including plastic packaging waste.**

   **The waste generated is delivered to service providers authorised by the State Pollution Control Boards to ensure safe and compliant disposal. Under the Company's Responsible Care initiative, plastic containers are shredded and forwarded to approved recyclers for further processing.**

   **Going forward, the Company plans to source plastic packaging only from registered vendors and will obtain formal confirmation of their adherence to Extended Producer Responsibility requirements.**

   **At the Panoli site, treated wastewater from the sewage treatment plant is reused for gardening purposes, supporting efforts towards water conservation.**

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

   **The Company is registered with the Central Pollution Control Board as a Brand Owner under the Plastic Waste Management Rules for its Agricultural Solutions portfolio and certain other B2C products, and is actively meeting its Extended Producer Responsibility obligations in line with these requirements. It is also registered as an Importer under the same Rules.**

   **All manufacturing sites operate with valid Consents to Operate and hold Hazardous Waste Authorisations issued by the respective State Pollution Control Boards. Plastic waste generated at these locations is handled and disposed of in accordance with prescribed hazardous waste guidelines, ensuring compliance with regulations and responsible environmental management.**

**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?

   **Life cycle assessments are conducted for products at the global BASF level. BASF also performs Eco Efficiency analyses globally, and the Company's manufacturing activities are aligned with this global approach. The aim of the Eco Efficiency analysis is to balance economic performance with environmental considerations by evaluating alternative solutions through a comprehensive review of costs and environmental impacts across the entire product life cycle.**

**These assessments are carried out in accordance with ISO 14040:2006 and ISO 14044:2006 standards for environmental life cycle assessment, while the evaluation of life cycle costs and overall Eco Efficiency follows ISO 14045:2012. BASF's global digital tools enable the calculation of the carbon footprint for around 45,000 products, covering stages from raw material extraction to the factory gate under a cradle to gate approach. This enhances transparency on product level emissions and helps identify opportunities to reduce greenhouse gas emissions across the value chain.**

**In addition, the Company is engaging with key customers to explore conducting life cycle assessments across the value chain and is sharing relevant Product Carbon Footprint data based on the cradle to gate methodology.**

2. If there are any significant social or environmental concerns and / or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. **– Not Applicable**

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

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | F.Y. 2025-26 | F.Y. 2024-25 |
| Solvent from coatings business | 76% | 76% |

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

| | F.Y. 2025-26 | | | | F.Y. 2024-25 | | | |
|---|---|---|---|---|---|---|---|---|
| | Re-used | Recycled | Recovered | Safely Disposed | Re-used | Recycled | Recovered | Safely Disposed |
| Plastics (including packaging) | Nil | 5.39 | Nil | 47.79 | Nil | Nil | Nil | 13.71 |
| E-wastes | Nil | 4.92 | Nil | 2.14 | Nil | Nil | Nil | 4.35 |
| Hazardous waste | Nil | 1,755.59 | Nil | 341.99 | Nil | 2,510.4 | Nil | 1,885.5 |
| Other waste | Nil | 509.03 | Nil | 303.34 | Nil | Nil | Nil | Nil |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective categories |
|---|---|
| Not Applicable | |

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

**Essential Indicators**

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

| % of employees covered by | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Category | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 1116 | 1116 | 100% | 1116 | 100% | NA | NA | 1116 | 100% | 0 | 0 |
| Female | 134 | 134 | 100% | 134 | 100% | 134 | 100% | NA | NA | 0 | 0 |
| **Total** | **1250** | **1250** | **100%** | **1250** | **100%** | **134** | **100%** | **1116** | **100%** | **0** | **0** |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 1647 | 1647 | 100% | 1647 | 100% | NA | NA | 1647 | 100% | 0 | 0 |
| Female | 92 | 92 | 100% | 92 | 100% | 92 | 100% | NA | NA | 0 | 0 |
| **Total** | **1739** | **1739** | **100%** | **1739** | **100%** | **92** | **100%** | **1647** | **100%** | **0** | **0** |

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

| Category | Total (A) | % of workers covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Permanent workers** | | | | | | | | | | | |
| Male | 87 | 87 | 100% | 87 | 100% | NA | NA | 87 | 100% | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA | NA | 0 | 0 |
| **Total** | **87** | **87** | **100%** | **87** | **100%** | **0** | **0** | **87** | **100%** | **0** | **0** |
| **Other than Permanent workers** | | | | | | | | | | | |
| Male | 1017 | 1017 | 100% | 1017 | 100% | 0 | 0 | 1017 | 100% | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1017** | **1017** | **100%** | **1017** | **100%** | **0** | **0** | **1017** | **100%** | **0** | **0** |

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

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.04% | 0.04% |

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

| Benefits | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| Provident Fund | 100% | 100% | Yes | 100% | 100% | Yes |
| Gratuity | 100% | 100% | Yes | 100% | 100% | Yes |
| Employee State Insurance | NA | NA | NA | NA | NA | NA |
| Others – please specify | NA | NA | NA | NA | NA | NA |

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's Registered Office at Vikhroli and all of its manufacturing locations are accessible to differently abled employees.

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 committed to providing equal opportunities to persons with disabilities, in line with the Rights of Persons with Disabilities Act, 2016. This commitment is embedded in the Company's Code of Conduct, which promotes a culture of inclusion, non-discrimination, and equal opportunity for all employees and workers, including persons with disabilities.**

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% | 100% | 100% |
| Female | 100% | 100% | 100% | 100% |
| **Total** | **100%** | **100%** | **100%** | **100%** |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|---|---|
| Permanent Workers | Yes, Details of our Grievance mechanism is available at Grievance mechanism |
| Other than Permanent Workers | Yes, Details of our Grievance mechanism is available at Grievance mechanism |
| Permanent Employees | Yes, Details of our Grievance mechanism is available at Grievance mechanism |
| Other than Permanent Employees | Yes, Details of our Grievance mechanism is available at Grievance mechanism |

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

| Category | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| **Total Permanent Employees** | **1250** | **0** | **0** | **1242** | **0** | **0** |
| – Male | 1116 | 0 | 0 | 1108 | 0 | 0 |
| – Female | 134 | 0 | 0 | 134 | 0 | 0 |
| – Others | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Permanent Workers** | **87** | **26** | **30%** | **125** | **58** | **46%** |
| – Male | 87 | 26 | 30% | 124 | 58 | 47% |
| – Female | 0 | 0 | 0 | 1 | 0 | 0 |
| – Others | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | F.Y. 2025-26 | | | | | F.Y. 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and Safety Measures | | On Skills upgradation | | Total (D) | On Health and Safety Measures | | On Skills upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| **Employees** | | | | | | | | | | |
| Male | 1116 | 1116 | 100% | 1116 | 100% | 1108 | 592 | 53% | 1108 | 100% |
| Female | 134 | 134 | 100% | 134 | 100% | 134 | 17 | 13% | 134 | 100% |
| **Total** | **1250** | **1250** | **100%** | **1250** | **100%** | **1242** | **609** | **49%** | **1242** | **100%** |
| **Workers** | | | | | | | | | | |
| Male | 87 | 87 | 100% | 87 | 100% | 124 | 124 | 100% | 124 | 100% |
| Female | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 100% | 1 | 100% |
| **Total** | **87** | **87** | **100%** | **87** | **100%** | **125** | **125** | **100%** | **125** | **100%** |

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

| Category | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Employees** | | | | | | |
| Male | 1116 | 1116 | 100% | 1108 | 1108 | 100% |
| Female | 134 | 134 | 100% | 134 | 134 | 100% |
| **Total** | **1250** | **1250** | **100%** | **1242** | **1242** | **100%** |
| **Workers** | | | | | | |
| Male | 87 | 87 | 100% | 124 | 124 | 100% |
| Female | 0 | 0 | 0 | 1 | 1 | 100% |
| **Total** | **87** | **87** | **100%** | **0** | **0** | **0** |

**10. Health and safety management system:**

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

**The Company has established a comprehensive Occupational Health and Safety Management System that aligns with the standards of the Responsible Care Management System and is consistently implemented across all its operations.**

**Responsible Care(R) is a global initiative of the chemical industry focused on the continuous improvement of Environmental, Health and Safety performance. At BASF, it is closely integrated into the overall business strategy, reflecting a strong commitment to environmental responsibility, energy efficiency, and a sustained focus on health and safety.**

**These principles are translated into clear requirements and objectives that support ongoing improvement in EHS performance as well as business practices, strengthening BASF's position as a responsible chemical company.**

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

**Leadership at all levels within BASF is accountable for promoting a culture where Environment, Health and Safety is treated as a key priority. Leaders are expected to clearly communicate this commitment, strengthen awareness on EHS, and lead by example in their actions.**

**EHS performance is regularly communicated across the organization to enable effective management reviews. These reviews evaluate the adequacy and effectiveness of the EHS Management Systems, highlight improvement areas, and ensure that corrective actions are implemented in a timely manner.**

**As a responsible organization, BASF is committed to applying advanced occupational safety practices to provide a safe and healthy work environment for employees, contractors, and visitors within its area of responsibility.**

**In line with OHSAS 18001, hazard identification involves recognizing potential risks and understanding their nature. This is followed by evaluating risks by considering existing controls and determining their acceptability. For routine activities and workplaces, risks are systematically classified as low, medium, or high. The process includes the following steps:**

- **Hazard identification**
- **Hazard analysis**
- **Risk assessment**
- **Documentation of existing and additional control measures**
- **Verification of implementation of control measures**

**The work permit system defines minimum requirements and responsibilities for assessing hazards and managing risks associated with non routine activities. These may include maintenance, testing, shutdowns, construction, and demolition work.**

**Certain high risk activities require specific permits, such as confined space entry, hot work, line breaking, excavation, work at heights without protection, and special lifting operations.**

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

**Yes, the Company has established clear processes that enable workers to report work related hazards and step away from unsafe conditions. This is embedded in the Company's safety culture, guided by the principles of "LOOK OUT, SPEAK UP, LEAD ON, and JOIN IN."**

**These principles encourage individuals to:**

- **LOOK OUT: Take responsibility for safety by following rules, identifying hazards, responding to risks, and learning from incidents**
- **SPEAK UP: Promote open communication where employees and management can freely raise safety concerns**
- **LEAD ON: Demonstrate leadership commitment by prioritizing safety and setting the right example**
- **JOIN IN: Ensure active participation of employees in safety related processes and initiatives**

**All manufacturing sites have Work Safety Committees with equal representation from workers and management, providing a platform for employees to share suggestions and participate in decision making. Employees are regularly informed about EHS performance and are encouraged to raise concerns, seek guidance, and contribute to improvement initiatives. The Company also runs a Safety Culture Development Program to strengthen safety behaviour across the organization.**

**As part of its diversity and inclusion efforts, the Company promotes the participation of women across its operations. A Reproductive Health Policy supports female employees during pregnancy and lactation, including reassignment to office based roles where required.**

**To support evolving employee needs, the Company has introduced and updated key policies such as:**

- **Sabbatical Leave Policy**
- **Parental Leave Policy**
- **Education Assistance Policy**
- **Long Service Award Policy**

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

**The Company has set up Occupational Health Centers across all its manufacturing sites as well as at the registered office, ensuring easy access to healthcare services. A qualified Occupational Health Physician is available to support employees with work related health matters.**

**All employees are covered under a Group Medical Insurance Policy, which provides access to medical care for non occupational health needs.**

**To promote overall well being, the Company also offers a confidential Employee Assistance Program that extends counselling support to employees and their families for personal, emotional, and psychological concerns, reflecting its commitment to holistic employee care.**

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

| Safety Incident/Number | Category | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0.97 | 0 |
| | Workers | 0 | 0 |
| Total recordable work-related injuries | Employees | 1 | 0 |
| | Workers | 0 | 0 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 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.

**The Company has implemented the Responsible Care® Management System to ensure consistent compliance with Environment, Health, and Safety (EHS) standards across the organization. A well-defined and documented Hazard Identification and Risk Assessment (HIRA) process is in place for both routine and non-routine activities, supported by a detailed Permit to Work system.**

**The Company has adopted the Responsible Care® Management System to ensure uniform adherence to Environment, Health, and Safety standards across all operations. A structured and documented Hazard Identification and Risk Assessment process is in place for both routine and non routine activities, supported by a comprehensive Permit to Work system.**

**An Accident and Incident Management System is implemented, under which employees are required to report all accidents, incidents, near misses, as well as unsafe acts or conditions. Each reported case is investigated in detail, and suitable corrective and preventive actions are taken.**

**Training is an essential part of the Company's safety framework and covers all employee categories. Practices such as risk assessments, workplace exposure monitoring, periodic health check ups, and incident reporting are integrated with process safety measures like Safety, Health and Environment reviews and Pre Startup Safety Reviews to maintain a safe and healthy workplace. The Company also has established emergency preparedness systems to handle unexpected situations effectively.**

**Under the Responsible Care® framework, key safety practices implemented include:**

- **Contractor Safety Management**
- **Training and Competency Evaluation Systems**
- **Permit to Work system**
- **Hazard Identification and Risk Assessment**
- **Accident and incident management system**
- **Process safety reviews and Hazard and Operability studies**
- **Management of Change practices**
- **Emergency response systems**

**Responsible Care® is treated as a long-term commitment toward improving EHS performance. To track progress, regular EHS audits are carried out across all manufacturing sites.**

**Responsible Care® audits serve as an important mechanism to strengthen safety at sites and plants. These audits assess Safety, Health and Environment performance against defined risk parameters and are conducted at regular intervals by experts in safety, environment, and occupational health.**

**Separate audits are conducted for:**

- **Safety and environmental performance**
- **Occupational health standards**

**The outcomes are consolidated to create a standardized and detailed performance profile for each site, supporting continuous improvement and accountability.**

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

| | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | NIL | NIL | NA | NIL | NIL | NA |
| Health & Safety | NIL | NIL | NA | NIL | NIL | NA |

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

    **As there were no significant risks or concerns arising from the assessment of health & safety practices and working conditions, no corrective action was taken or necessitated to address any safety related incidents**

**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).

   **The Company provides term life insurance coverage to its employees and workers in the event of death. It also has a family support policy for deceased employees, including unionized workforce, under which a one-time allowance of INR 25,000/- is provided along with a monthly financial support of INR 50,000/- for a period of 6 months from the date of the employee's demise.**

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

   **The Company has established appropriate processes to ensure that statutory dues are properly deducted and deposited by its contractors. It also obtains periodic certifications from these contractors and undertakes checks and reviews through independent third party agencies to verify compliance.**

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

| | Total no. of affected employees/workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | F.Y. 2025-26 | F.Y. 2024-25 | F.Y. 2025-26 | F.Y. 2024-25 |
| Employees | Nil | Nil | NA | NA |
| Workers | Nil | Nil | NA | NA |

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

   **The Company does not provide such assistance programs.**

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | 100% |
| Working Conditions | 100% |

**In the case of contract manufacturing, the Company's Environment, Health and Safety requirements are extended to the manufacturing activities carried out by contract manufacturers. This ensures that all operations performed by such manufacturers and value chain partners adhere to the Company's EHS standards.**

**The Company conducts periodic audits of contract manufacturing operations with a focus on health and safety aspects. Compliance with the Company's environmental, health and safety requirements, as well as applicable legal standards, is reviewed regularly. These audits are carried out by Responsible Care® Audit Units or other qualified personnel within the organization.**

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.

   **As there were no significant risks or concerns arising from the assessment of health & safety practices and working conditions at such contract manufacturers, no corrective action was taken or necessitated to address safety related incidents.**

## 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.

   **Local Communities: The Company identifies marginalized and disadvantaged groups through need assessment and engagement with local communities in and around the Company's manufacturing sites under its Corporate Social Responsibility (CSR) initiatives. The Company engages with students from low socio-economic backgrounds to enable quality education, women and communities who are deprived of adequate water, hygiene and sanitation facilities, initiatives on climate action due to its focus on Sustainable Development Goals.**

   **The company engages with customers to promote sustainable practices.**

   **Partners with NGOs that align with CSR goals. Engage and consult with Government/ Regulatory bodies to comply with regulations.**

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 (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices 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 engagements |
|---|---|---|---|---|
| Customers | No | Newsletters, Email, SMS, Advertisements, Website, Social Media platforms | Monthly and for critical topics on real time basis. | Collaboration and co-creation (event-based engagements) |
| Employees | No | Townhalls, Emails, Video messages, Internal Communication platforms, Intranet, Notice Board | Real time as may be required. Quarterly townhalls are also conducted for regular sharing of information. | Creating a high performance organization, updating on employee safety, business performance and key initiatives from the Company |
| Shareholders, Local Stock Exchange | No | Email, Newspapers, Advertisement, Annual General Meeting, Postal Ballot, Website | Half-Yearly presentations to Analysts / Fund Managers. Timely dissemination of material information to the Stock Exchanges. | Business (financial) performance & Environmental initiatives of the Company |

| Stakeholder group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices 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 engagements |
|---|---|---|---|---|
| Suppliers | No | Email, SMS, Advertisement, Website | As and when required. | To ensure that the quality raw materials & services are procured at competitive prices. |
| Communities around our Manufacturing sites | Yes | Community Meetings, Events, Advertisements, School / Local functions, Whatsapp, Social Media | Annual presentations by Manufacturing sites. | Community Development Initiatives and dissemination of safety information. |
| Industry Associations | No | Meetings, Events, Advertisements, Social Media, Email | As and when required. | Business & Environmental performance of the Company & regulatory issues. |

**Leadership Indicators**

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

   **The Company emphasizes continuous engagement with its key stakeholders such as investors, customers, suppliers, and employees, reflecting its commitment to transparency and accountability. The management regularly interacts with these stakeholders through multiple platforms to understand and address their views, concerns, and expectations.**

   **A need assessment survey is conducted to identify gaps and requirements in key areas such as drinking water, sanitation and sewerage, education, livelihood, and other community infrastructure. These insights help in planning and implementing relevant CSR initiatives.**

   **CSR project ideas and concepts emerging from interactions with government and regulatory authorities, business units, external stakeholders, and findings from need assessments are placed before the Board of Directors and the CSR Committee for their review and guidance.**

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

   **The Company's manufacturing sites has a Community Advisory Panel for stakeholder consultation, which help in identifying the social concerns and our CSR activities are planned according to the inputs received.**

   **For example, the Company's manufacturing site at Dahej, Gujarat has established a Community Advisory Panel for stakeholder consultation.**

   **Schools located near the Company's sites in Gujarat and Mangalore share their requirements, such as digital classrooms and water purification systems. These needs are assessed through surveys conducted by the Company's implementing partners to evaluate requirements and feasibility.**

   **During the year, a request was received from the Bharuch local authorities for the construction of a public sanitary facility in the area.**

   **Additionally, the Company's Agricultural Solutions business proposed a CSR intervention for a flood rehabilitation programme in flood-affected regions of Maharashtra.**

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

   **The Company is working on water conservation project to mitigate the challenge of water availability in Mallavaram and Kothapalli Pusalapadu villages of Andhra Pradesh.**

   **A scholarship program has been taken up for all the manufacturing sites to provide basic education needs, DIY kits, financial aids and career counseling to school students.**

**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 | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees / workers covered (D) | % (D / C) |
| **Employees** | | | | | | |
| Permanent | 1,250 | 1,250 | 100% | 1,242 | 1,242 | 100% |
| Other than permanent | 1,739 | 1,739 | 100% | 1,799 | 1,799 | 100% |
| **Total Employees** | **2,989** | **2,989** | **100%** | **3,041** | **3,041** | **100%** |
| **Workers** | | | | | | |
| Permanent | 87 | 87 | 100% | 125 | 125 | 100% |
| Other than permanent | 1,017 | 1,017 | 100% | 938 | 938 | 100% |
| **Total Workers** | **1,104** | **1,104** | **100%** | **1,063** | **1,063** | **100%** |

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

| Category | F.Y. 2025-26 | | | | | F.Y. 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | **1,250** | **0** | **0** | **1,250** | **100%** | **1,242** | **0** | **0** | **1,242** | **100%** |
| Male | 1,116 | 0 | 0 | 1,116 | 100% | 1,108 | 0 | 0 | 1,108 | 100% |
| Female | 134 | 0 | 0 | 134 | 100% | 134 | 0 | 0 | 134 | 100% |
| **Other than Permanent** | **1,739** | **0** | **0** | **1,739** | **100%** | **1,799** | **0** | 0 | **1,799** | **100%** |
| Male | 1,647 | 0 | 0 | 1,647 | 100% | 1,720 | 0 | 0 | 1,720 | 100% |
| Female | 92 | 0 | 0 | 92 | 100% | 79 | 0 | 0 | 79 | 100% |
| **Workers** | | | | | | | | | | |
| **Permanent** | **87** | **0** | **0** | **87** | **100%** | **125** | **0** | 0 | **125** | **100%** |
| Male | 87 | 0 | 0 | 87 | 100% | 124 | 0 | 0 | 124 | 100% |
| Female | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 100% |
| **Other than Permanent** | **1,017** | **25** | **2%** | **992** | **98%** | **938** | **78** | 8% | **860** | **92%** |
| Male | 965 | 20 | 2% | 945 | 98% | 888 | 78 | 9% | 810 | 91% |
| Female | 52 | 5 | 10% | 47 | 90% | 50 | 0 | 0 | 50 | 100% |

3 Details of remuneration/salary/wages

- Median remuneration / wages:

| | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (Executive Directors) | – | – | – | – |
| Key Managerial Personnel | 4 | 3,12,17,328 | – | – |
| Employees other than BoD and KMP | 1112 | 11,42,076 | 134 | 25,36,254 |
| Workers | 87 | 11,42,076 | – | – |

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

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Gross wages paid to females as % of total wages | 11.89% | 11.66% |

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.

**The Company has put in place Compliance Management System (Navex - Ethics Point, which is a 3rd party web-based compliance tool https://secure.ethicspoint.com/) to report complaints / grievances related to violation of BASF's Code of Conduct including grievances related to human rights issues.**

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

| | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | Nil | Nil | NA | 3 | Nil | NA |
| Discrimination at workplace | Nil | Nil | NA | Nil | Nil | NA |
| Child Labour | Nil | Nil | NA | Nil | Nil | NA |
| Forced Labour/Involuntary Labour | Nil | Nil | NA | Nil | Nil | NA |
| Wages | Nil | Nil | NA | Nil | Nil | NA |
| Other human rights related issues | Nil | Nil | NA | Nil | Nil | NA |

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

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil | 3 |
| Complaints on POSH as a % of female employees / workers | Nil | 2.22% |
| Complaints on POSH upheld | Nil | 3 |

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

**The Company places strong emphasis on upholding the dignity and respect of all employees, regardless of gender or hierarchy, and expects responsible behaviour from individuals at every level. Ensuring a safe, respectful, and supportive work environment is a key element of the Company's Code of Conduct. To protect complainants, the Company strictly prohibits any form of retaliation and also allows complaints to be submitted anonymously.**

**The Company has established a governance framework to address concerns related to discrimination or harassment of any nature. The Code of Conduct provides guidance to employees in this regard. In addition, an Internal Committee has been constituted under the POSH Act to handle complaints related to sexual harassment.**

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

**The Company recognizes its responsibility to respect internationally accepted human rights. BASF is a founding member of the UN Global Compact and also a member of the Global Business Initiative on Human Rights (GBI).**

**BASF has incorporated its commitment to human rights within its Code of Conduct and formalized it through the BASF Policy Statement on Human Rights. It also expects its value chain partners to adhere to these standards as outlined in its Code of Conduct and Human Rights Policy. BASF remains committed to complying with global labour and social standards.**

**In line with global practices, the Company has included human rights compliance requirements in its standard purchase order terms, agreements/contracts with suppliers, and within its Supplier Code of Conduct. The Company views human rights due diligence as a critical responsibility that requires close collaboration with its value chain partners.**

**Further, BASF has strengthened its business partner due diligence processes globally and introduced a new IT tool, Trust Base, which screens business partners worldwide for potential risks such as corruption, human rights violations, or non-compliance with recognised ESG standards both at onboarding and periodically thereafter.**

**To enhance supply chain due diligence, the Company has also refined several measures, including supplier risk assessments and preventive controls such as structured due diligence for new suppliers, enforcement of the Supplier Code of Conduct, and inclusion of relevant clauses in supplier contracts.**

**The Company expects its suppliers to extend these standards to their own suppliers and subcontractors. Additionally, it aims to further safeguard the rights of third-party workers in high-risk regions through enhanced due diligence measures, including risk-based controls and initiatives that improve transparency and awareness of human rights issues.**

10. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Sexual Harassment | Nil |
| Discrimination at workplace | Nil |
| Child Labour | Nil |
| Forced Labour/ Involuntary Labour | Nil |
| Wages | Nil |
| Others – please specify | – |

11 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. **– Not Applicable**

**Leadership Indicators**

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

   **Not Applicable as there have been no grievances / complaints of human rights violation received by the Company.**

2. Details of the scope and coverage of any Human rights due-diligence conducted. **– NA**
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?

   **The Company's Registered Office at Vikhroli and its manufacturing plants are accessible to differently abled visitors, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016.**

4. Details on assessment of value chain partners:

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

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. **– Not Applicable**

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

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

| **Parameter** | **F.Y. 2025-26** | **F.Y. 2024-25** |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) | 70,324.70 | 1,24,758.00 |
| Total fuel consumption (B) | 42,467.60 | 84,469.07 |
| Energy consumption through other sources (C) | - | - |
| **Total energy consumed from renewable sources (A+B+C)** | **1,12,792.30** | **2,09,227.07** |
| **From non-renewable sources** | | |
| Total electricity consumption (D) | 1,08,378.73 | 71,963.39 |
| Total fuel consumption (E) | 2,46,640.53 | 2,55,469.97 |

| Parameter | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Energy consumption through other sources (F) | - | - |
| **Total energy consumed from non-renewable sources (D+E+F)** | **3,55,019.25** | **3,27,460.36** |
| **Total energy consumed (A+B+C+D+E+F)** | **4,67,811.55** | **5,36,687.43** |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from Operations) (MJ/INR) | 0.0311 | 0.0035 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in MJ/ USD adjusted for PPP)* | 0.63 | 0.75 |
| Energy intensity in terms of physical Output | 1.277 | 1.441 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | Not Applicable | Not Applicable |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate

The comparative values of production have been restated due to change in production. As a result of this, the energy intensity for the previous year has been restated.

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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

   **Not Applicable**

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

| Parameter | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 4,76,895 | 4,94,015 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 1,82,500 | 1,83,000 |
| (v) Others | 0 | 0 |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **6,59,395** | **6,77,015** |
| **Total volume of water consumption (in kilolitres)** | **3,42,036** | **3,02,040** |
| **Water intensity per rupee of turnover** (Total water consumption / Revenue from Operations) (in kL/INR) | **0.0000227** | **0.0000204** |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP) (in kL/ USD adjusted for PPP)* | 0.00046 | **0.000421** |
| **Water intensity in terms of physical output (kL/ MT)** | **0.934** | **0.811** |
| **Water intensity (optional) – the relevant metric may be selected by the entity** | **Not Applicable** | **Not Applicable** |

To add footnotes:

"*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate"

The comparative values of water consumption have been restated due to change in methodology of the water consumption reporting. As a result of this, water intensity for the previous year has been restated.

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

4. Provide the following details related to water discharged:

| Parameter | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| (i) To Surface water | 0 | 0 |
| – No treatment | 0 | 0 |
| – With treatment – please specify level of treatment | 0 | 0 |
| (ii) To Groundwater | 0 | 0 |
| – No treatment | 0 | 0 |
| – With treatment – please specify level of treatment | 0 | 0 |
| (iii) To Seawater | 1,53,207 | 1,93,068 |
| – No treatment | 0 | 0 |
| – With treatment – please specify level of treatment | 1,53,207 | 1,93,068 |
| (iv) Sent to third-parties | 1,64,152 | 1,81,907 |
| – No treatment | 0 | 0 |
| – With treatment – please specify level of treatment | 1,64,152 | 1,81,907 |
| (v) Others | 0 | 0 |
| – No treatment | 0 | 0 |
| – With treatment – please specify level of treatment | 0 | 0 |
| **Total water discharged (in kilolitres)** | **3,17,359** | **3,74,975** |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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

   **The Company's manufacturing site at Panoli, Gujarat, operates as a Zero Liquid Discharge (ZLD) facility. Effluent generated from operations is sent to a Gujarat Pollution Control Board (GPCB)-approved third-party facility for co-processing. The Panoli site is also equipped with a Sewage Treatment Plant for treating domestic wastewater, with the treated water being used for gardening purposes in line with Consolidated Consent and Authorization conditions.**

   **At the Mangalore site, a sewage treatment plant is being installed to treat domestic effluent, and the treated water will be utilised for gardening purposes.**

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

| Parameter | Please specify unit | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|---|
| NOx | Kg | 4,231 | 7,255.41 |
| SOx | Kg | 1,087 | 7,077.14 |
| Particulate matter (PM) | Kg | 7,738 | 9,433.78 |
| Persistent organic pollutants (POP) | Kg | 0 | 0 |
| Volatile organic compounds (VOC) | Kg | 77,078 | 78,406.07 |
| Hazardous air pollutants (HAP) | Kg | 0 | 0 |
| Others – please specify | Kg | 0 | 0 |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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

| *Parameter* | *Unit* | *F.Y. 2025-26* | *F.Y. 2024-25* |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | *Metric tonnes of CO2 equivalent* | 15,399.98 | 17,750.55 |
| **Total Scope 2 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | *Metric tonnes of CO2 equivalent* | 21,374.69 | 14,997.4 |
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover** (Total Scope 1 and Scope 2 GHG emissions / Revenue from Operations) | *kg CO2e/INR* | 0.0024 | 0.0022 |
| **Total Scope 1 and Scope 2 emissionintensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | *kg CO2e/USD adjusted for PPP** | 0.050 | 0.046 |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** | *kg CO2e/tonne of production* | 100.43 | 87.92 |
| **Total Scope 1 and Scope 2 emission intensity** (optional) – the relevant metric may be-selected by the entity | | – | – |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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

   **Globally BASF is setting itself even more ambitious goals on its journey to climate neutrality and aims to achieve net zero emissions by 2050. Based on the most recent progress in developing low-emission and CO2-free technologies, the Company is also significantly raising its medium-term 2030 target for reduction in greenhouse gas emissions worldwide by 25% as compared with 2018 levels.**

   **Through the Responsible Care Management System, which is practiced across all functions, BASF commits to the following Responsible Care® guiding principles:**

   - **Enable a corporate leadership culture that proactively supports safe chemicals management.**
   - **Safeguard people and the environment by continuously improving our environmental, health and safety performance, facility security, and the safety of our products.**
   - **Strengthen Chemical Management Systems around the globe.**
   - **Work with business partners to promote safe chemicals management within their own operations.**
   - **Engage with stakeholders, respond to their concerns and communicate openly on our performance and products.**
   - **Contribute to sustainability through development of innovative technologies and other solutions to societal challenges.**

   **In addition, the Company will progressively switch to renewable sources to meet its electricity requirements. The Company's innovative products are also helping to protect the climate. The Company has used sustainable raw materials in many processes for a long time now and has a continuous program of research into new applications.**

   **Addressing the global challenge of mismanaged plastic waste requires a collaborative effort involving companies, governments, non-governmental organizations, and civil society. As part of this commitment, BASF has joined the Alliance to End Plastic Waste as a co-founding member, alongside 30 other global companies.**

**The Alliance is dedicated to developing, deploying, and scaling solutions that minimize and manage plastic waste while promoting post-use strategies such as recycling, reuse, and repurposing. These efforts aim to keep plastic out of the environment and support a more sustainable, circular economy.**

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

| *Parameter* | *F.Y. 2025-26* | *F.Y. 2024-25* |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste **(A)** | 121.63 | 13.71 |
| E-waste **(B)** | 8.61 | 4.35 |
| Bio-medical waste **(C)** | 0.37 | 0.013 |
| Construction and demolition waste **(D)** | 0 | 147.99 |
| Battery waste **(E)** | 6.50 | 3.48 |
| Radioactive waste **(F)** | 0 | 0 |
| Other Hazardous waste. Please specify, if any. **(G)** | 3,641.52 | 4,395.91 |
| Other Non-hazardous waste generated (**H**). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 1,595.96 | 1,596.79 |
| **Total (A+B + C + D + E + F + G + H)** | **5,374.59** | **6,162.24** |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from Operations) (KT/INR) | 0.00036 | 0.00041 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (KT/USD adjusted for PPP*) | 0.00726 | 0.00859 |
| Waste intensity in terms of physical output (tonne/tonne of production) | 0.014679 | 0.016545 |
| Waste intensity (optional) – the relevant metric may be selected by the entity | Not Applicable | Not Applicable |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycled | 4,397.25 | 0 |
| (ii) Re-used | - | 0 |
| (iii) Other recovery operations | - | 0 |
| **Total** | **4,397.25** | 0 |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 1,644.75 | - |
| (ii) Landfilling | 14.37 | 163.99 |
| (iii) Other disposal operations | 684.82 | 841.17 |
| **Total** | 2,343.95 | 1,005.72 |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND" World Economic Outlook (April 2026) - Implied PPP conversion rate

The comparative values of production have been restated due to change in production. As a result of this, waste intensity for the previous year has been restated

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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.

    **All of the Company's manufacturing sites manage waste in compliance with applicable legal and environmental requirements. Waste management practices are aligned with the conditions specified in the Consent to Operate and Hazardous Waste Authorization. Further, external waste management facilities are periodically audited to ensure adherence to required safety and environmental standards. The manufacturing sites follow**

**the "Reduce, Reuse, Recycle, Recover, and Dispose" approach by continuously improving and modifying processes. Ongoing enhancements in manufacturing processes and technology help reduce hazardous waste generation across sites, supported by the substitution of hazardous chemicals with safer alternatives.**

**Waste with high calorific value is directed for incineration or co-processing as co-fuel. At the Mangalore site, sludge generated from wastewater treatment is utilised as co-fuel in cement manufacturing, avoiding incineration and subsequent landfill disposal. The transition to bulk chemical storage has helped reduce the generation of hazardous packaging waste such as drums. Toxic metal containers are crushed and disposed of safely, while cleaned plastic IBCs are reused for product packaging, accounting for around 35% of IBC usage in the Dispersions plant for domestic supply. This initiative significantly lowers plastic waste generation and disposal. Additionally, a solvent recovery unit has been installed to recycle solvents used during equipment cleaning.**

**At the Dahej site, polymer sludge and spent organic waste are treated at a pre-processing facility before being utilised in the cement industry. The shift from drum-based to bulk packaging has also reduced electricity consumption for freezing and reheating product drums, and has led to lower hazardous waste generation at the customer end.**

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:

**Although none of the Company's operations / offices are falling in or around ecologically sensitive areas, your Company has obtained environmental clearance for its manufacturing sites as mentioned below:**

| Sr. No. | Location of operations / offices | Type of operations | Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|
| 1 | Bala, Surathkal, Mangalore, Karnataka | Manufacturing | Yes |
| 2 | Dahej | Manufacturing | Yes |
| 3 | Navi Mumbai | Manufacturing | Environmental clearances are not required as per regulation |
| 4 | Panoli | Manufacturing | Environmental clearances are not required for Company's manufacturing site at Panoli, Gujarat. |

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

**The Company has not undertaken any environmental impact assessments during the current financial year.**

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

| Sr. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|---|---|---|---|---|
| Not Applicable | | | | |

**Leadership Indicators**

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

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

(i) Name of the area

Mangalore (Karnataka), Dahej (Gujarat), Navi Mumbai (Maharashtra), Panoli (Gujarat)

(ii) Nature of operations

Manufacturing

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

| (iv) Parameter | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 4,76,895 | 4,94,015 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 1,82,500 | 1,83,000 |
| (v) Others | 0 | 0 |
| **Total volume of water withdrawal (in kilolitres)** | **6,59,395** | **6,77,015** |

| (iv) Parameter | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| **Total volume of water consumption (in kilolitres)** | **3,42,036** | **3,02,040** |
| Water intensity per rupee of turnover (Total water consumption / turnover) | 0.0000227 | 0.0000204 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kL/ USD adjusted for PPP)* | 0.00046 | 0.000421 |
| Water intensity in terms of physical output | 0.934 | 0.811 |
| Water intensity (optional) - the relevant metric may be selected by the entity | Not Applicable | Not Applicable |

| Water discharge by destination and level of treatment (in kilolitres) | | |
|---|---|---|
| (i) To Surface water | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| (ii) To Groundwater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| (iii) To Seawater | 1,53,207 | 1,93,068 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 1,53,207 | 1,93,068 |
| (iv) Sent to third-parties | 1,64,152 | 1,81,907 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 1,64,152 | 1,81,907 |
| (v) Others | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| **Total water discharged (in kilolitres)** | **3,17,359** | **3,74,975** |

*Source for the PPP conversion rate is "https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND"World Economic Outlook (April 2026) - Implied PPP conversion rate

The comparative values of water consumption have been restated due to change in methodology of the water consumption reporting. As a result of this, water intensity for the previous year has been restated.

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

**Yes, an independent reasonable assurance has been conducted by TÜV SUD South Asia Private Limited**

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

| *Parameter* | *Unit* | *F.Y. 2025-26* | *F.Y. 2024-25* |
|---|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | *Metric tonnes of CO2 equivalent* | – | – |
| **Total Scope 3 emissions per rupee of turnover** | | – | – |
| ***Total Scope 3 emission intensity*** *(optional)* – the relevant metric may be selected by the entity | | – | – |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **– Not Applicable**

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.

   **Although the Company does not operate in any ecologically sensitive areas, it remains deeply committed to addressing the concerns of all its stakeholders. The discharge parameters are independently monitored by an agency appointed by the Ministry of Environment, Forest and Climate Change, Government of India. Monitoring reports are regularly shared with all stakeholders to ensure transparency.**

   **As a Responsible Care® Company, the organization ensures that all wastewater is treated before discharge, in a manner that does not harm the environment. The disposal of treated water is carried out in accordance with the Consent to Operate issued for each site. Notably, the Panoli manufacturing facility operates as a zero-discharge site. At the Mangalore, Navi Mumbai, and Dahej locations, treated water is discharged into the sea through designated local collection centres.**

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. | Elimination of waste incineration | ETP sludge is sent for co-incineration in cement manufacturing as alternate fuel energy recovery (Pre-processing). | Reduction in greenhouse gas emission by 4000 T/year. |
| 2. | Reduction in hazardous waste disposal | Reduction of plastic waste.<br>Solvent recovery unit at Mangalore. | Around 35% IBC's are re-used in Dispersions plant.<br>Re-use of 76% of recovered solvent and waste generation as well. |
| 3. | Rainwater harvesting | Rainwater harvesting is done at Company's manufacturing sites at Mangalore and Dahej. | To increase the ground water table. Around 2600KL of water is harvested annually. |
| 4. | Ground water monitoring | Monthly ground water quality monitoring done at site. | To establish baseline data and to check the ground water quality. |
| 5. | Change to eco-friendly production | Change of product category which has less baking window at automotive customers. | Reduction of energy consumption/ Greenhouse gas emissions at customer end. |
| 6. | Reuse of treated effluent | Quality of treated effluent has been improvised by implementation of tertiary and hence 85% of treated effluent is being reused for vessel washing, floor washing, gardening, and similar other purposes. | Total treated effluent water recycled - 11440 m3 in the current year. |
| 7. | Measures been taken for energy conservations | Obtain power from solar source | Reduction of 7000TPA of CO2 emissions. |
| 8. | Reduction in generation of Hazardous waste at Thane site | Recycling of raw material drums for packing of products. | 3900 drums of 200-liter capacity and 348 IBC reused for the year 2025 |
| 9. | Reduction in effluent generation | Modified procedure for HP cleaning in Mangalore site. | Effluent quantity reduction by 10 m3/day. |

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

   **The Company has established a structured Incident and Crisis Management System (ICMS) that clearly defines roles and responsibilities across the organization. This system provides guidance to the management team to handle incidents or crisis situations effectively. Its main objective is to reduce any negative impact on operations, reputation, and stakeholders, while ensuring a quick return to normalcy.**

   **The ICMS is designed to deal with any event that may disrupt business operations or affect the Company's credibility. This includes situations such as financial losses, environmental damage, health and safety risks, security concerns, legal issues, or incidents requiring significant deployment of resources at regional or global levels.**

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.

   **N/A**

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

   **The Company has not conducted any environmental assessment / evaluation of its value chain partners.**

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

   **During the year the Company has generated Green Credits of 33,737.3 Mwh.**

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

**Essential Indicators**

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

   **The Company has affiliations with 14 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.

| Sr. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | Confederation of Indian Industry | National |
| 2 | Federation of Indian Chambers of Commerce & Industry | National |
| 3 | Federation of European Business in India | National |
| 4 | Bombay Chamber of Commerce & Industry | State |
| 5 | Indian Chemical Council | National |
| 6 | Indo German Chamber of Commerce | National |
| 7 | Croplife India | National |
| 8 | IESA (India Energy Storage Alliance) | National |
| 9 | Alliance for Agri-innovations | National |
| 10 | Indian Polyurethane 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. As there was no anti-competitive conduct by the Company, no adverse orders were passed by regulatory authorities against the Company.**

**Leadership Indicators**

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

| Sr. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify) | Web Link, if available |
|---|---|---|---|---|---|
| 1. | Trade barriers like registration of manufacturing sites by Bureau of Indian Standards (BIS) under Mandatory Quality Control Orders (QCOs), Anti-dumping duties and Minimum import price (MIP) | through FICCI / CII / ICC | No | Monthly review by impacted businesses | – |
| 2. | Chemical inventory upload on ChemIndia portal of Department of Chemicals and Petrochemicals | through FICCI / CII / ICC | No | Quarterly review by Executive leadership team along with Product stewardship | – |
| 3. | Foreign trade agreement with UK/ EU | through FICCI / CII / ICC | No | Monthly review by relevant businesses | – |

**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. - **Nil**
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: - **Nil**
3. Describe the mechanisms to receive and redress grievances of the community. - **Not Applicable**
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

| | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 23% | 18% |
| Directly from within India | 65% | 68% |

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

| Location | F.Y. 2025-26 | F.Y. 2024-25 |
|---|---|---|
| Rural | 0% | 2% |
| Semi-urban | 17% | 8% |
| Urban | 19% | 19% |
| Metropolitan | 64% | 71% |

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

**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:

   **Based on the need assessment done around the manufacturing sites, the Company has undertaken CSR projects/ activities in and around its Manufacturing Sites at Navi Mumbai, Dahej and Mangalore. The initiatives are mainly focused on WASH and quality education. Further, the Company has also undertaken projects in Andhra Pradesh and Kerala.**
3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) **No, the Company does not have a preferential procurement policy.**

   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: **– NIL**
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:

| Sr. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|---|---|---|---|
| 1. | Smart Classrooms (To provide 7 smart classrooms across Mangalore and Dahej near our sites schools) to promote digitalization in education) | ~ 1200 | 100% |
| 2. | Smart boards installed for schools | ~ 5000 | 100% |
| 3. | A scholarship programme for all sites to provide basic education needs, DYI kits, financial aids and career counseling to school students | ~ 400 | 100% |
| 4. | Extension to Menstruation Hygiene project 3.0 with Sulabh (Dahej) | ~ 100 | 100% |
| 5. | Extension to Skilling of women in art and craft, with a business linkage with Sulabh (Dahej) | ~ 30 | 100% |
| 6. | Installation of 7 school water purification systems in Dahej and Mangalore | ~ 1200 | 100% |
| 7. | Extension to recycling of PU from footwear waste to rebounded foam and developing a product with recycled material which can be donated to schools/ community | ~ 4000 | 90% |
| 8. | WASH and Educational Initiative (Mangalore) | 2500 | 100% |
| 9. | ChemAmaze 2.0 (Extension to the development of games based on chemistry with Pune Knowledge Cluster and IIT Madras) | ~ 22000 | 60% |
| 10. | Maharashtra flood rehabilitation | 1000 | 100% |
| 11. | Wenyan (Scholarship program for women graduation, post-graduation and PhD background) | 49 | 100% |
| 12. | Customer collaboration skill development | 44 | 100% |
| 13. | iTeach initiative with schools | 560 | 100% |
| 14. | Gadchiroli Livelihood development | 5657 | 70% |
| 15. | Construction of Sanitary facility at Bharuch | ~ 7000 users per year | 50% |
| 16. | BASF Kids' Lab 3.0 | 7500 | 100% |

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

**Essential Indicators**

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

   **The Company has rolled out NPS (Net Promoter System) to seek feedback and suggestions from customers. The feedback is obtained from the customers on the product quality and services. This feedback is evaluated internally, and appropriate actions are taken in order to meet the customer's expectations.**

   **Further, the Company also has Non-Conformance Management (NCM) system in place to register and address customer complaints. These complaints are handled in a SAP based system, which provides feedback to the customer about the root cause analysis, corrective actions, and measures undertaken by the business to prevent its recurrence.**

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

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

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

| | F.Y. 2025-26 | | | F.Y. 2024-25 | | |
|---|---|---|---|---|---|---|
| | **Received during the year** | **Pending resolution at end of year** | **Remarks** | **Received during the year** | **Pending resolution at end of year** | **Remarks** |
| Data privacy | Nil | Nil | Not Applicable | Nil | Nil | Not Applicable |
| Advertising | Nil | Nil | | Nil | Nil | |
| Cyber-security | Nil | Nil | | Nil | Nil | |
| Delivery of essential services | Nil | Nil | | Nil | Nil | |
| Restrictive Trade Practices | Nil | Nil | | Nil | Nil | |
| Unfair Trade Practices | Nil | Nil | | Nil | Nil | |
| Other – Quality Control | Nil | Nil | | Nil | Nil | |

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

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | Nil | Not Applicable |
| Forced recalls | Nil | Not Applicable |

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 Data Privacy Policy, which has been hosted on the Company's website www.basf.com/in.**

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, as there were no issues or concerns related to advertising, delivery of essential services, cyber security, penalties or actions initiated by regulatory authorities for safety of Company's products.**

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches

      **There were no instances of data breaches during the financial year 2025-26.**

   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).

   **Although there is no central platform for accessing information about all the products and services of the Company, each business unit has developed its own platform where information related to their products is available. For e.g. information about the Company's Agricultural Solutions business can be accessed at Website: http://crop-protection.basf.in/en AgGenie App: https://basf.link/AgGenie. Similarly, other business units of the Company have also independently developed their platforms, depending upon their requirements, where information on their products is available.**

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

   **The Company's Agricultural Solutions business conducts dedicated 'Suraksha Hamesha' meetings aimed at promoting the responsible use of crop protection products and the adoption of personal safety measures, while reinforcing the 9 steps for their responsible use. These meetings place strong emphasis on key stewardship aspects such as safe handling, application, storage, and disposal of crop protection products. The importance of using personal protective equipment is also consistently highlighted in all farmer interactions. In addition, the Company provides Sanrakshan Kits to its channel partners for onward distribution and sale to farmers.**

   **The Company has further leveraged digital platforms such as Facebook, YouTube, the AgGenie app, SMS, and WhatsApp to raise awareness about safe farming practices. It has developed a simple, language-neutral animated film illustrating the 9 steps for responsible use of crop protection products, which has been widely promoted across digital platforms and has reached over 60 million stakeholders within the farming community. Additionally, a material safety data sheet accompanies each product, providing buyers with information on its safe and responsible usage.**

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

   **The Company communicates with its customers through various media viz., emails, personal meetings, audio-visual means, etc., to inform customers of any such disruptions / discontinuation of essential services.**

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)

   **The Company complies with all applicable laws and regulations concerning product labelling. In addition to the mandatory disclosures, the labels also include supplementary information related to the safe handling and use of the products.**

On behalf of the Board of Directors
For BASF India Limited

PRADIP P. SHAH
*Chairman*
(DIN: 00066242)

ALEXANDER GERDING
*Managing Director*
(DIN: 09797186)

*Mumbai*
*Dated : May 19, 2026*


As part of a BASF Starting Ventures initiative, 8 #trinamiX PAL spectrometers were handed over to support local teams in India together with Green Worms, who are driving circular solutions on the ground.

## Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153210250**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **BASF India Limited, Godrej One, Vikhroli (East), Mumbai, IN - 400079 Mumbai** (hereinafter "Company") for the period from April 1, 2025 to March 31, 2026.

The verification was carried out according to the steps and methods described below.

**Scope of the verification**

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

<u>Reporting standard/framework</u>

The disclosures have been prepared by **BASF India Limited**, in reference to:

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year 2025-2026 as listed below

**Reasonable level of assurance of 'BRSR 9 Core Attributes'**

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information. It was not part of our engagement to review product - or service - related information, references to external information sources, expert opinions and future-related statements in the Report.

**Responsibility of the Company**

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

**Verification methodology and procedures performed**

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

<u>Level of Assurance</u>

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: **<u>Annexure I</u>** of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations

- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

| Sl. No. | Company Name | Site Address |
|---|---|---|
| | BASF India Limited | **Onsite Review** |
| 1 | | **Corporate office-**<br>Unit No.10A,10B & 10C (part),<br>$10^{th}$ Floor, Godrej One, Pirojsha Nagar, Eastern Express Highway, Vikhroli (East), Mumbai - 400 079 |
| 2 | | **Manufacturing Facilities-**<br>Surathkal Bajpe Road, Bala/Thokur Village, Via. Katipalla, Mangalore - 575030, Karnataka |
| 3 | | **Manufacturing Facilities-**<br>Plot No 4B, GIDC, Taluka. Vagra, Dist. Bharuch, Dahej - 392130, India |
| 4 | | **Offsite review-** |
| 5 | | **Manufacturing Facilities-**<br>Survey No 432/1+2, Umarwada, Panoli, Gujarat 393001 |
| 6 | | **Manufacturing Facilities-**<br>Plot Nos. 12 & 13, TTC Industrial Area, MIDC, Thane – Belapur Road, Turbhe, Navi Mumbai - 400 705, Maharashtra |

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during December 19, 2025 to May 15, 2026, the identified sustainability indicators of 9 Core Attributes (Listed in **Annexure I** of this statement) of BRSR for FY 2025-26 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

**Limitations**

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

**Use of this Statement**

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

**Independence and competence of the verifier**

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Mr. Prosenjit Mitra
General Manager - Verification, Validation and Audit
Management System Assurance

Ms. Brototi Das
Verification Team Leader,
TÜV SÜD Management System Assurance

*Mumbai*
*Date: May 22, 2026*

**Annexure I**

| Sr. No. | Attribute | Parameter | Cross reference to BRSR (P-Principles/ E-Essential Indicator) |
|---|---|---|---|
| 1. | Green-house gas (GHG) foot-print<br>Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol:<br>A Corporate Accounting and Reporting Standard* | Total Scope 1 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available)<br>Total Scope 2 emissions (Break-up of the GHG ($CO_2e$) into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available)<br>GHG Emission Intensity (Scope 1 + 2) | P6-E7 |
| 2. | Water footprint | Total water consumption<br>Water consumption intensity<br>Water Discharge by destination and levels of Treatment | P6-E3<br>P6-E4 |
| 3. | Energy footprint | Total energy consumed<br>% of energy consumed from renewable sources<br>Energy intensity | P6-E1 |
| 4. | Embracing circularity - details related to waste management by the entity | Plastic waste (A)<br>E-waste (B)<br>Bio-medical waste (C)<br>Construction and demolition waste (D)<br>Battery waste (E)<br>Other Hazardous waste. Please specify, if any. (G)<br>Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)<br>Total waste generated (A + B + C + D + E + F + G + H)<br>Waste intensity<br>Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations<br>For each category of waste generated, total waste disposed by nature of disposal method | P6-E9 |
| 5. | Enhancing Employee Wellbeing and Safety | Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company<br>Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) | P3-E1<br>P3-E11 |
| 6. | Enabling Gender Diversity in Business | Gross wages paid to females as % of wages paid<br>Complaints on POSH | P5-E3<br>P5-E7 |
| 7. | Enabling Inclusive Development | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India<br>Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost | P8-E4<br>P8-E5 |
| 8. | Fairness in Engaging with Customers and Suppliers | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events<br>Number of days of accounts payable | P9-E7<br>P1-E8 |
| 9. | Open-ness of business | Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & in-vestments with related parties | P1-E9 |