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CIN No. : L24294TN1995PLC030586 || GSTIN : 33AAACP5102D4Z4



Business Responsibility & Sustainability Report (BRSR)



SECTION - A: GENERAL DISCLOSURES:

I. Details of the Company:

1.	Company Identification Number (CIN)	: L24294TN1995PLC030586
2.	Name of the Company	: PONDY OXIDES AND CHEMICALS LIMITED
3.	Year of Incorporation	: 1995
4.	Registered Office Address	: KRM Centre, 4 th Floor, No. 2, Harington Road, Chetpet, Chennai - 600 031, Tamil Nadu, India.
5.	Corporate Address	: KRM Centre, 4 th Floor, No. 2, Harington Road, Chetpet, Chennai - 600 031, Tamil Nadu, India
6.	e-mail address	: info@pocl.com
7.	Telephone No.	: +91 44 42965454
8.	Company website	: www.pocl.com
9.	Financial year for which reporting Being done	: 2025-2026
10.	Name of the Stock Exchange where the company listed	: National Stock Exchange (NSE); and Bombay Stock Exchange (BSE)
11.	Paid-up Capital	: 7,62,78,197 Equity shares of ₹2/- each
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR Report	: K.N. Mohan Reddy +91 9884473467 mohan.kn@pocl.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)	: This Report is on a Standalone basis pertains to Pondy Oxides and Chemicals Limited ("POCL")
14.	Name of assurance provider	: Not Engaged
15.	Type of assurance obtained	: Not Applicable

II. Products / Services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing through Recycling Process	Lead and Lead Alloys	76.69%
2.	Manufacturing through Recycling Process	Copper as per ISRI Clove, Cobra, Birch, Berry etc.,	14.36%

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

S. No.	Products / Services	NIC Code	% of Turnover Contributed
1.	Lead and Lead Alloys	24203	76.69%
2.	Copper as per ISRI Clove, Cobra, Birch, Berry etc.,	24201	14.36%

III. Operations:

18. No. of locations where plants and/or operations/offices of the entity are situated:

Location	No. of Plants	No. of Offices	Total
National	4	1	5
International	0	0	0

19. Markets served by the Entity:

a) No. of Locations:

Locations	Number
National (No. of States)	11
International (No. of Countries)	14

b) What is the contribution of exports as a percentage of the total turnover of the entity : 66 %

c) A brief on type of Customers:

Lead Acid Battery manufacturers in Domestic and overseas market are the core customers for the Lead based products. Copper Cathode and Copper Product manufacturers for copper-based products in domestic and overseas markets.

IV. Employees and Workers:

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	227	202	88.98%	25	11.01%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D+E)	227	202	88.98%	25	11.01%
WORKERS						
4.	Permanent (F)	265	241	90.94%	24	9.06%
5.	Other than Permanent (G)	204	204	100.00%	0	0.00%
6.	Total employees (F+G)	469	445	94.88%	24	5.12%

b) Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D+E)	0	0	0.00%	0	0.00%
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than Permanent (G)	0	0	0.00%	0	0.00%
6.	Total employees (F+G)	0	0	0.00%	0	0.00%

21. Participation/ Inclusion/ Representation of women:

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	01	16.67%
Key Management Personnel*	4	00	0.00%

* As per the Companies Act 2013, KMP includes the MD and WTDs. So, the MD & WTDs are included in the board as well as in the KMP.

22. Turnover Rate for permanent employees and workers: (Disclose trends for the past 3 years)

	FY 2025 -2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.17%	1.15%	11.32%	6.31%	1.33%	7.64%	5.74%	0.98%	6.72%
Permanent Workers	24.37%	0.38%	24.75%	14.12%	0.50%	14.62%	23.11%	0.49%	23.61%

V. Holding, Subsidiary and Associate Companies (including Joint venture):

23. Names of holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the Holding/ Subsidiary/ Associate companies/ Joint Ventures (A)	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the business responsibility initiatives of the company (Yes/No)
1.	POCL Future Tech Private Limited	Subsidiary	100%	No
2.	Harsha Exito Engineering Private Limited	Subsidiary	100%	No

VI. CSR Details:

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 – Yes/No : Yes
- (ii) Company Turnover (₹ in Crores - 2025-2026) : 2,938.65
- (iii) Company Net worth (₹ in Crores) : 799.85

VII. Transparency and Disclosure Compliances:

25. Complaints/Grievances on any of the principles (Principle 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, provide web-link for grievance redress policy)	FY 2025-2026			FY 2024-2025		
		No. of complaints filed during the year	No. of complaints pending resolution at closure of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at closure of the year	Remarks
Communities	Yes, POCL has a grievance redressal mechanism in place for all stakeholders. The Policy can be accessed through weblink https://pocl.com/wp-content/uploads/pdocs/2021/04/5-Whistle-Blower-Policy.pdf	0	0	--	0	0	--
Investors (other than shareholders)		0	0	--	0	0	--
Shareholders		6	0	--	0	0	--
Employees/ Workers		0	0	--	0	0	--
Customers		0	0	--	0	0	--
Value Chain Partners		0	0	--	0	0	--
Others (specify, if any)		0	0	--	0	0	--

Community:

POCL has established a structured framework to systematically receive, review, and address community feedback and grievances. Our process ensures that:

- **Timely Response:** All grievances are formally acknowledged, assessed, and resolved within defined timelines.
- **Accountability:** Clear escalation mechanisms are in place for any concerns that require further review or higher-level intervention

Investor and Shareholder:

POCL maintains a robust grievance redressal mechanism in strict compliance with **SEBI regulations**. We prioritize transparency and accountability, ensuring that all inquiries regarding financial performance, statutory disclosures, and shareholder rights are addressed promptly and accurately.

Employees and Workers:

POCL has established structured grievance redressal procedures for both permanent employees and contract workers. Our HR team conducts regular communication forums to provide a safe platform for raising concerns. These channels specifically address:

- **Safe Work Environment:** Health and safety concerns and incident reporting.
- **Ethics & Conduct:** Issues related to discrimination, equal opportunity, and protection against reprisals (Whistleblower protection).
- **Dignity at Work:** Strict adherence to Prevention of Sexual Harassment (POSH) policies

Customers:

POCL places strong emphasis on customer feedback and has a designated email address, complaints@pocl.com, where customers can register concerns regarding product quality, service, or other relevant issues. All complaints are systematically reviewed and addressed to ensure timely and effective resolution.

Value Chain Partners:

POCL maintains a transparent and fair relationship with all value chain partners. Grievances from suppliers and service providers are addressed through formal channels to ensure objective resolution. Regular interactions with our value chain partners help in proactively identifying and addressing concerns or complaints, ensuring operational continuity and mutual trust.

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.

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Occupational Health and Safety	R	Impact on the productivity and wellbeing of employees. Criteria to meet under the Statutory obligation.	1. Risk based safety approach to mitigate potential hazards. 2. Safety protocol related SOPs are developed and followed. 3. Physical and mental well-being program and health check-ups are carried out periodically. 4. Incident investigation reports are prepared for root cause analysis and deploy hierarchy of controls to prevent repetition. 5. Providing appropriate PPE, fall protection systems, Alarms and light indicator for Moving equipment to ensure workplace safety. 6. Training programs to prevent incidents and wellbeing awareness. 7. Adherence to ISO 45001:2018 certified standards	Negative.
2.	GHG Emission and waste Management	O/R	Opportunity: Shifted to cleaner energy for reducing Scope 1 carbon footprint and shifting to renewable solar energy to reduce scope 2 emissions. Identifying impurities in raw material and converting into value-added products to enhance resource efficiency, reduce waste generation. Continuously adapt to evolving technologies to effectively manage environmental and operational risks. Risk: Recycling processes are associated with emission of greenhouse gases and generating waste, posing a challenge to achieving sustainability goals and complying with regulatory requirements.	1. POCL is strictly monitoring and adhering to Greenhouse Gases Protocol (GHGP). 2. POCL is ensuring the wastes remaining after the optimal extraction of primary and associated products are 100% disposed of through Pollution Control Board-authorized TSDFs and waste recyclers 3. POCL is continuously Monitoring the environmental aspects and deploying required controls on impacts in accordance with the Pollution Control Board regulations.	Positive.

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
3.	Corporate Governance	O	Opportunity: POCL prioritizes transparency by disclosing all material information related to financials and key disclosures as per regulatory and investor requirements.	1. POCL is disclosing its financial performance and other material disclosures as per SEBI (LODR) Regulation. 2. Published BRSR voluntarily for the FY 2024-25	Positive



SECTION – B: MANAGEMENT AND PROCESS DISCLOSURES:

This section is aimed at helping business 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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b) Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c) Weblink of the Policy/Policies, if available	1. Archival and Preservation of Documents - https://pocl.com/wp-content/uploads/pdocs/2017/12/1-Archival-and-preservation-of-documents-revised-as-on-21.12.2017.pdf 2. Related Party Transactions - https://pocl.com/wp-content/uploads/pdocs/2024/05/Related_Party_Transaction_Policy.pdf 3. Determination of Materiality for Disclosure of Events and Information - https://pocl.com/wp-content/uploads/pdocs/2023/08/Materiality-Policy.pdf 4. Nomination and Remuneration Policy - https://pocl.com/wp-content/uploads/pdocs/2016/02/4-Nomination-and-Remuneration-Policy.pdf 5. Whistle Blower Policy - https://pocl.com/wp-content/uploads/pdocs/2021/04/5-Whistle-Blower-Policy.pdf 6. Familiarization Program for Independent Directors - https://pocl.com/wp-content/uploads/pdocs/2024/05/Familiarization-Policy-Updated-2023-24.pdf 7. Corporate Social Responsibility Policy - https://pocl.com/wp-content/uploads/pdocs/2021/04/7-CSR_Policy.pdf 8. Internal Financial Controls - https://pocl.com/wp-content/uploads/pdocs/2016/07/Policy-on-Internal-Financial-Control-Measures.pdf 9. Board Diversity Policy - https://pocl.com/wp-content/uploads/pdocs/2020/09/Board-Diversity-Policy.pdf 10. Risk Management Policy - https://pocl.com/wp-content/uploads/pdocs/2020/09/Risk-Management-Policy.pdf 11. Policy for Determining Material Subsidiary - https://pocl.com/wp-content/uploads/pdocs/2023/05/Policy-determining-Material-Subsidiary.pdf								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	12. Appointment of Independent Directors - https://pocl.com/wp-content/uploads/pdocs/2017/08/Terms-and-Conditions-for-Appointment-of-Independent-Directors.pdf								
	13. Anti Bribery and Anti-Corruption Policy - https://pocl.com/wp-content/uploads/pdocs/2025/05/Anti-Corruption-Anti-Bribery-Policy.pdf								
	14. POSH policy - https://pocl.com/wp-content/uploads/pdocs/2025/05/POSH-Policy.pdf								
	15. Equal Opportunity Policy - https://pocl.com/wp-content/uploads/pdocs/2025/08/Equal_Opportunity_Policy.pdf								
	16. Dividend Distribution Policy - https://pocl.com/wp-content/uploads/pdocs/2026/05/Dividend_Distributio_Policy.pdf								
	17. Sustainable sourcing Policy - https://pocl.com/wp-content/uploads/pdocs/2026/08/SustainableSourcingPolicyPOCL.pdf								
2. Whether the entity has translated the policy into procedures (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted Policy/Policies extend to your value chain partners (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	ISO 9001:2015 – Quality Management System ISO 14001:2015 – Environmental Management System ISO 45001:2018 – Occupational Health and Safety Management System. London Metal Exchange Registered Brand; LME-Listed Tester of Lead Authorised Economic Operator Tier-3 (AEO-T3) from Ministry of Finance, Government of India Four Star Export House Status Holder Certificate from Ministry of Commerce and Industry, Government of India								
5. Specific commitments, goals and targets set by the entity with defined timelines if any	POCL is committed to mitigating energy, carbon, water, and waste KPI intensities and currently in the process of defining specific goals and targets								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	POCL will measure the performance against the KPIs defined for ESG targets and disclose the same in the subsequent period.								
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):	POCL has embedded ESG principles at the core of its corporate strategy, reflecting a steadfast commitment to sustainable and responsible business conduct. Environmentally, the Company is focused on waste minimisation, water conservation, renewable energy adoption, and closed-loop recycling, advancing steadily towards a circular economy model. Digital transformation serves as a key enabler of operational efficiency and smarter resource management. POCL is equally committed to its people, maintaining a safe and inclusive workplace recognised by ISO 45001 certification, and to the communities it serves through CSR initiatives spanning health, education, environment, empowerment, and employability. Anchoring these efforts is a governance framework built on excellence, accountability, and transparency — reinforcing internal controls and driving long-term value creation with integrity.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	A leadership team chaired by Mr. Ashish Bansal, Chairman & Managing Director of POCL monitors the implementation of Business Responsibility Policies. Sustainability initiatives are also reviewed at board level, and the outcomes are subsequently published.								
9. Does the company have a specified committee of the Board/ Director responsible for decision making on sustainability related issues? Yes / No. If yes, provide details.	Yes, responsibilities of Sustainability program implementation vested on the respective Function heads, monitored by Key Managerial Personnel and timely reported to the Chairman & Managing Director.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9										
10. Details of Review of NGRBCs by the Company:																			
Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half Yearly/ Quarterly/ Any other – please specify									
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against the Policies and follow up action	In terms of performance against policies and subsequent actions, POCL conducts internal reviews on its policies periodically and in accordance with SEBI (LODR) regulations. These reviews are carried out by designated personnel in consultation with Department Heads, Process Coordinators and Directors. During these assessments, the effectiveness of the policies is evaluated, and any necessary revisions/ corrections are reviewed and implemented.																		
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	POCL has complied with all applicable regulations.																		
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide the name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9	
										No									
12. If answer to question (1) above is ‘No’ i.e. not all Principles are covered by a Policy, reasons to be stated: N.A.																			



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	3	Training sessions covered Indian and global economic trends, geopolitical developments, supply chain challenges, ESG frameworks, EPR obligations, cybersecurity, CSR, SEBI regulations, and corporate governance – equipping the Board to oversee strategic, sustainability, and regulatory matters.	100%
Key Managerial Personnel	3		100%

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
Employees other than Board of Directors and KMPs	53	Skill Oriented Trainings and Safety oriented trainings	45%
Workers	53	Skill Oriented Trainings and Safety oriented trainings	59%

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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	--	--	--	--	--
Settlement	--	--	--	--	--
Compounding fee	--	--	--	--	--

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

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
--	--

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. POCL has the Anti-corruption / Anti-Bribery policy as shared in the web-link https://pocl.com/wp-content/uploads/pdocs/2025/03/Anti_Bribery-and-Anti-Corruption-Policy.pdf

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	--	0	--

	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	--	0	--

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Nil

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	2.11	4.03

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

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	15%	57%
	b. Number of trading houses where purchases are made from	41	57
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	92%	80%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	POCL sells directly to its customers	POCL sells directly to its customers
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.04%	0.06%
	b. Sales (Sales to related parties / Total Sales)	0.09%	0.08%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	89.64%	99.50%

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R & D	0.60%	0.50%	--
Capex	3.00%	1.00%	--

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

Yes. POCL has developed and is currently implementing a Sustainable Sourcing Policy designed to minimize environmental impact and safeguard stakeholder interests. While our raw materials are primarily sourced through a network of traders and scrap dealers, we maintain rigorous standards to ensure our procurement process remains ethical and environmentally responsible.

<https://pocl.com/wp-content/uploads/pdocs/2026/08/SustainableSourcingPolicyPOCL.pdf>

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

68% of input sources are sourced 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 in the primary recycling process and packing remnants are disposed of through authorised Plastic Waste Processors in strict adherence to the Plastic Waste Management Rules, 2016. Thus, POCL ensures a closed-loop system and full regulatory compliance.

(b) E-waste:

At POCL, E-waste generated from electrical and electronic systems maintenance is collected through a centralised system, stored, and disposed of through authorized E-waste recyclers, ensuring full compliance with the E-Waste (Management) Rules, 2022.

(c) Hazardous Waste:

In strict compliance with the Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016 POCL safely handles and disposes of all the Hazardous waste generated during the lead recycling process exclusively through State Pollution Control Board (SPCB) authorised Treatment, Storage, and Disposal Facilities (TSDF).

(d) Other Waste:

Other non-hazardous wastes are disposed of through authorised recyclers.

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.

No. As a registered Recycler, the 'Producer' category under EPR is not applicable to POCL. However, the company is formally registered as a 'Recycler' under the Battery Waste Management Rules, 2022, for recycling of lead-acid batteries, thereby generating EPR Certificates to assist obligated entities in meeting their compliance targets

PRINCIPLE

3

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

Essential Indicators:

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

Category	Total (A)	% of Employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
		Permanent Employees									
Male	202	44	21.78%	202	100.00%	0	0.00%	--	--	--	--
Female	25	15	60.00%	25	100.00%	1	4.00%	--	--	--	--
Total	227	59	25.99%	227	100.00%	1	0.44%	--	--	--	--

Category	Total (A)	% of Employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
		Other than Permanent Employees									
Male	--	--	--	--	--	--	--	--	--	--	--
Female	--	--	--	--	--	--	--	--	--	--	--
Total	--	--	--	--	--	--	--	--	--	--	--

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	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	241	--	--	241	100%	--	--	--	--	--	--
Female	24	--	--	24	100%	--	--	--	--	--	--
Total	265	--	--	265	100%	--	--	--	--	--	--
Other than Permanent Workers											
Male	204	--	--	--	--	--	--	--	--	--	--
Female	--	--	--	--	--	--	--	--	--	--	--
Total	204	--	--	--	--	--	--	--	--	--	--

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.0072%	0.010%

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

Benefits	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Y	100%	100%	Y
Gratuity	100.00%	100.00%	Y	100%	100%	Y
ESI	17.69%	55.97%	Y	9.53%	38.07%	Y
Others – Please specify	--	--	--	--	--	--

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.

POCL is committed to creating an inclusive work environment by ensuring all premises and offices are accessible to employees and workers of all abilities, promoting equal opportunities and support.

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

Yes. POCL has a fair equal opportunity policy in place and can access through the weblink https://pocl.com/wp-content/uploads/pdocs/2025/08/Equal_Opportunity_Policy.pdf. This Policy highlights our commitment to providing equal employment opportunities without discrimination based on caste, religion, creed, gender, or ethnicity

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	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. HR Department at POCL manages a grievance redressal mechanism, ensuring employee concerns are addressed. Regular open house sessions and open communication channels allow employees to report grievances, where employees and workers can freely express their grievances and concerns, which are internally deliberated and resolved through tailored plans. Additionally, employees can reach out to the HR Department at any time to report grievances.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (C / D)
Total Permanent Employees	227	--	0%	182	--	0%
- Male	202	--	0%	153	--	0%
- Female	25	--	0%	29	--	0%
Total Permanent Workers	265	--	0%	286	--	0%
- Male	241	--	0%	258	--	0%
- Female	24	--	0%	28	--	0%

8. Details of training given to employees and workers:

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
				Employees						
Male	202	52	25.74%	88	43.56%	153	150	98.03%	31	20.26%
Female	25	04	16.00%	08	32.00%	29	25	86.21%	4	13.79%
Total	227	56	24.67%	96	42.29%	182	175	96.15%	35	19.23%
				Workers						
Male	241	69	28.63%	109	45.23%	258	240	93.02%	133	51.55%
Female	24	0	0.00%	2	8.33%	28	14	50.00%	0	0%
Total	265	69	26.04%	111	41.89%	286	254	88.81%	133	46.50%

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	202	202	100%	153	153	100%
Female	25	25	100%	29	29	100%
Total	227	227	100%	182	182	100%
Workers						
Male	241	241	100%	258	258	100%
Female	24	24	100%	28	28	100%
Total	265	265	100%	286	286	100%

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?**

Yes. The Company has implemented an Occupational Health and Safety Management System across all the locations and is certified under ISO 45001:2018, reflecting our commitment to the highest standards of workplace health and safety. Through the implementation of this system, continuously monitors workplace conditions and ensures a safe working environment through periodical internal audits by adhering to applicable Occupational Health and Safety Standards.

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

POCL has deployed a systematic mechanism covering everything from proactive identification to reactive response, in compliance with Occupational Health and Safety standards (ISO 45001:2018) and statutory requirements.

Standard Operating Procedures (SOPs): Robust, function-specific SOPs have been developed and implemented to standardize safe working methods across all operational areas, ensuring consistency in safety performance.

Hazard Identification and Risk Assessment (HIRA): Function/ Process wise HIRA documents are maintained for both routine and non-routine activities. These are subject to periodic reviews, with appropriate engineering and administrative controls deployed to mitigate identified risks at the source.

Emergency Preparedness: Our customized Emergency Preparedness and Response Plans (EPRP) address potential environmental and Occupational Health & Safety risks. Emergency Response Teams (ERT) are developed at each location to ensure required action and workplace safety.

Safety Committees: Safety Committees, comprising both managerial and non-managerial workers, are active at each location. These committees serve as a collaborative forum to assess risks and ensure the highest standards of workplace safety.

Trainings and Internal Audits: Trainings Ensure awareness and competency on workplace safety at all levels of work force. Periodical Internal Audits are performed to evaluate the existing operational controls and to identify any changes in the existing controls or additional control requirements with required changes in the documentation (Standard Operating Procedures / Work Instructions)

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

Yes. At POCL Employees and workers are encouraged to report work-related hazards through various platforms, including pre-shift pep talks, safety toolboxes, and direct dialogues during leadership safety rounds, during Safety committee meetings etc. A systematic approach viz. Incident Investigation Record is followed to evaluate and identify the root cause for the incident and to deploy appropriate corrective action to reduce the frequency or eliminate recurrence.

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

Yes. Yes, the employees/ workers are entitled to medical and healthcare services for non-occupational medical conditions. POCL has tied up with well-established hospitals to address the medical requirements.

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

Safety Incident/Number	Category*	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	7	9
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

*Including the contract workforce

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

POCL prioritises workplace safety and is committed to providing a safe and healthy working environments. With continuous strive for strict adherence to ISO 45001:2018 standards, following key measures have been implemented to ensure safe and healthy workplace.

- Adopting a proactive, risk-based approach to identify, assess and mitigate hazards across all functional and operational areas.
- Mandated the consistent use of appropriate Personal Protective Equipment (PPE)
- Implementing engineering controls including fall protection Systems and safety alarms for mobile equipment such as Forklifts and EOT cranes to mitigate operational risks.
- Conducting comprehensive physical and mental well-being programs including routine health check-ups such as Lead in Blood level monitoring, eye testing and general health examination.
- Organizing periodic safety awareness training sessions and regular mock drills to ensure a high state of emergency readiness.
- Maintaining an effective incident investigation and reporting system to identify root causes and implement corrective and preventive actions.
- Establishing Safety Committees and Emergency Response Teams to strengthen workplace safety, guided by well-defined Operating Procedures and Emergency Preparedness and Response Plans (EPRP).

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	--	0	0	--
Health & Safety	0	0	--	0	0	--

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.

- An effective Incident investigation and reporting system is being maintained at POCL to analyse the root cause and implement corrective and preventive actions across all the locations.
- Potential workplace hazards are systematically identified through the Hazard Identification and Risk Assessment (HIRA) framework, and appropriate controls based on the hierarchy of controls are implemented to mitigate associated risks. The

HIRA document is reviewed with fixed intervals to ensure it remains aligned with evolving operational requirements and effectively addresses safety-related risks.

- A well-established reporting mechanism has been established to identify and document workplace hazards, including near misses, unsafe acts, and unsafe conditions, enabling timely corrective actions and fostering continuous improvement in safety performance.
- Periodic Safety Committee meetings are conducted to review safety performance, assess existing safety measures, and identify opportunities for continuous improvement.

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.

POCL has identified its key stakeholders through a structured and systematic process. These stakeholders include individuals or groups who are directly impacted by the Company's operations, as well as those who influence the Company's value creation in the short, medium, and long term. The Company strives to build and maintain relationships with its stakeholders based on mutual trust, an understanding of their priorities, and the creation of shared value.

POCL has classified its stakeholders into internal and external categories. Internal stakeholders include employees, workers, and the Board of Directors, while external stakeholders include investors, value chain partners, customers, local communities, regulatory bodies, and other key institutions

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees/ Workers	No	Open House and Notice Boards, E-mails, social media (WhatsApp) group communication and designated HRMS Portal	Need-basis, when required	Employee engagement activities, training, awareness programmes
Customers	No	Regular business meetings, Customer satisfaction surveys, customer audits etc.	Periodical and need-basis.	Customer Satisfaction, service support.
Value chain Partners	No	Regular interactions, in person meetings, site visits and audits.	Frequent and need-basis	Business related discussions, supplier sustainability.
Local Community	Yes	Community meetings	Need-basis, when required	CSR Projects delivery, managing community expectations.
Investors and Shareholders	No	Quarterly results, Annual Reports, press releases, website updates, e-mail communication, newspaper advertisement, information to Stock Exchanges, Annual General Meetings, Earnings Call, Investor meetings etc.	Periodical and need basis	Communication on updates, performance of the company and its future road map.

Businesses should respect and promote human rights

Essential Indicators:

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	227	227	100%	182	182	100%
Other than permanent	--	--	--	--	--	--
Total Employees	227	227	100%	182	182	100%
Workers						
Permanent	265	265	100%	286	286	100%
Other than permanent	204	204	100%	215	215	100%
Total Workers	469	469	100%	501	501	100%

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
				Employees						
Permanent										
Male	202	--	0%	202	100%	153	--	0%	153	100%
Female	25	--	0%	25	100%	29	--	0%	29	100%
Other than Permanent										
Male	--	--	0%	0	0%	--	--	0%	--	100%
Female	--	--	0%	0	0%	--	--	0%	--	100%
				Workers						
Permanent										
Male	241	0	0%	241	100%	258	--	0%	258	100%
Female	24	0	0%	24	100%	28	--	0%	28	100%
Other than Permanent										
Male	204	0	0%	204	100%	203	--	0%	203	100%
Female	0	0	0%	0	0%	12	--	0%	12	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Number	Male	Number	Female
		Median remuneration/ salary/ wages of respective category (₹ in Lakhs per annum)		Median remuneration/ salary/ wages of respective category (₹ in Lakhs per annum)
Board of Directors (BoD)	3	120.01	0	0
Key Managerial Personnel	1	49.64	0	0
Employees other than BoD and KMP	211	3.46	28	4.01
Workers	247	1.81	21	1.50

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	7.70%	8.28%

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. POCL gives priority for the protection and preservation of human rights with zero-tolerance on any violations. POCL's code of conduct and ethics, along with HR policies and processes are focus on this.

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

HR department of POCL manages a grievance redressal mechanism, ensuring employee concerns are addressed. Regular open house sessions and open communication channels allow employees to report grievances, which are internally deliberated and resolved through tailored plans.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	--	0	0	--
Discrimination at workplace	0	0	--	0	0	--
Child Labour	0	0	--	0	0	--
Forced Labour/ Involuntary Labour	0	0	--	0	0	--
Wages	0	0	--	0	0	--
Other human rights related issues	0	0	--	0	0	--

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0	0
Complaints on POSH upheld	0	0

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

POCL maintains zero-tolerance policy towards work-place harassment. Employees and workers are encouraged to promptly report any incidents / instances of workplace harassment(s) to the appropriate authority. Upon receipt of the report, a thorough investigation shall be conducted and takes appropriate action.

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

10. Assessments for the year:

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

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

No significant risks/concerns reported during the internal and third-party assessments.

PRINCIPLE

6

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

Essential Indicators:

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable sources		
Total electricity consumption (A) (GJ)	504	--
Total fuel consumption (B)	--	--
Energy consumption through other sources (C)	--	--
Total energy consumed from renewable sources (A+B+C)	504	--
From non-renewable sources		
Total electricity consumption (D) (GJ)	19,638	16,232
Total fuel consumption (E) (GJ)	1,478	3,116
Energy consumption through other sources (F) (GJ)	149	232
Total energy consumed from non-renewable sources (D+E+F) (GJ)	21,265	19,580
Total energy consumed (A+B+C+D+E+F) (GJ)	21,769	19,580
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in Lacs)	0.07	0.10
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations in Lacs adjusted for PPP)	1.51	1.99
Energy intensity in terms of physical output (GJ/MT)	0.20	0.21
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

2. Does the entity have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (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.

No

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	--	--
(ii) Groundwater	5,270	7,080
(iii) Third party water	16,676	8,491
(iv) Seawater / desalinated water	--	--
(v) Others	1,948	1,856
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	23,894	17,427
Total volume of water consumption (in kilolitres)	23,894	17,427
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in Lacs)	0.08	0.09
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1.65	1.78
Water intensity in terms of physical output	0.22	0.19
Water 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. No

4. Provide the following details related to water discharged:

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
(ii) To Groundwater		
- No Treatment	--	--
- With treatment – please specify level of treatment	--	--
(iii) To Seawater		
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
(iv) Sent to third parties		
- No Treatment	--	--
- With treatment – please specify level of treatment	--	--
(v) Others		
- No Treatment	--	--
- With treatment – please specify level of treatment	--	--
Total water discharged (in kilolitres)	--	--

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

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

POCL implemented a Zero Liquid Discharge (ZLD) system across our manufacturing locations to ensure the internal recirculation of treated water for industrial processes and landscaping through the installation of appropriate Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs).

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

Parameter	Please specify unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	mg/Nm ³	32.66	39.47
SOx	mg/Nm ³	16.04	23.69
Particulate matter (PM)	mg /m ³	21.87	43.85
Persistent organic pollutants (POP)	--	--	--
Volatile organic compounds (VOC)	mg/Nm ³	--	--
Hazardous air pollutants (HAP)	mg/Nm ³	--	--
Others – Please specify			

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. Evaluation carried out by M/s. Pollucare Engineers India Pvt Ltd..

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	23,780	21,977
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,403	3,230
Total Scope 1 and Scope 2 emission intensity rupee of turnover per (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Lacs)		0.09	0.12
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Lacs adjusted for PPP)		1.88	2.57
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.25	0.27
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

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

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

Yes, POCL has successfully transitioned to cleaner energy by installing Piped Natural Gas (PNG) systems across all its plants. Additionally, Oxygen Injection (O₂) systems have been installed to enhance process efficiency and minimise the greenhouse gas emissions and optimise PNG consumption.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2672	984
E-waste (B)	1	1
Bio-Medical Waste (C)	--	--
Construction and demolition waste (D)	--	--
Battery waste (E)	--	--
Radioactive waste (F)	--	--
Other Hazardous waste. Please specify, if any. (G) (Slag, Cotton, used oil, Barrels, BHP as per the respective SPCB consent)	18,409	15,941

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Wood, Cardboard, metal scrap,)	678	--
Total (A+B + C + D + E + F + G + H)	21,760	16,926
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in Lacs)	0.07	0.08
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations in Lacs adjusted for PPP)	1.51	1.72
Waste intensity in terms of physical output	0.20	0.18
Waste intensity (optional) – the relevant metric may be selected by the entity	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	9,789	5,949
(ii) Re-used	--	--
(iii) Other recovery operations	--	--
Total	9,789	5,949
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	--	--
(ii) Landfilling	8,615	9,990
(iii) Other disposal operations	3,680	987
Total	12,295	10,977

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

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.

POCL has adopted comprehensive waste management practices, which include:-

- Only the residual waste that cannot be further processed is disposed of through secure landfilling, after categorizing solid waste into hazardous and non-hazardous waste following pre-defined procedures for collection and storage in designated areas.
- The production plants have specified storage areas for solid hazardous waste storage with appropriate signage and preventive measures to avoid spillage and leakage. Hazardous wastes are managed in accordance with the Hazardous Waste Management Rules 2016.
- 100% of hazardous waste is disposed of through State Pollution Control Board (SPCB)–authorized Treatment, Storage, and Disposal Facility (TSDF) operators
- Other waste viz. plastic, e-waste, metals etc. is directed through authorised recyclers.
 - **Plastic** – Plastic waste generated during the Battery breaking process and the scrap generated from packing materials are disposed of through Central Pollution Control Board (CPCB)–authorized recyclers.
 - **E-waste:** E-waste generated from electrical and electronic systems, data processing is collected, stored, and disposed of through authorised recyclers, following the pre-defined procedures.
 - Other non-hazardous wastes such as Ferrous / non-ferrous metal, Wood, Cardboard are disposed of through local scrap dealers.

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:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with (Yes/ No). If no, the reasons thereof and corrective action taken, if any.
Not Applicable – POCL manufacturing units are located in the Respective State designated Industrial Parks			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant Web link
Not Applicable					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details the of noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any
Nil				

PRINCIPLE

7

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

Essential Indicators:

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

POCL is member of 09 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Material Recycling Association of India	National
2.	EEPC India	National
3.	Federation of Indian Export Organisations (FIEO)	National
4.	India Lead Zinc Development Association (ILZDA)	National
5.	Bureau of International Recycling (BIR)	International
6.	Industrial Waste Management Association (IWMA)	National
7.	Confederation of Indian Industry (CII)	National
8.	Indian Copper Development Centre	National
9.	Tamil Nadu Chamber of Commerce & Industry	State

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

Name of authority	Brief of the case	Corrective action taken
There are no adverse orders against POCL pertaining to anti-competitive conduct from Regulatory Authorities.		

PRINCIPLE

8

Businesses should promote inclusive growth and equitable development:

Essential Indicators:

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No Rehabilitation and Resettlement (R & R) projects are in progress at POCL						

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

POCL has mechanism to address the grievances of local communities and can raise their grievances to complaints@pocl.com.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	0.56%	4%
Directly from within India	24%	18%

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

Location	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	37%	58%
Semi-Urban	34%	35%
Urban	11%	2%
Metropolitan	18%	5%

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

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.

Not Applicable – POCL customers are not consumers.

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	--
Safe and responsible usage	--
Recycling and/or safe disposal	--

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

We have ZERO complaints in respect of Data Privacy Advertising, Cyber Security Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices etc.

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

No voluntary or forced product recalls on account of safety issues

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.

Yes. POCL is having policy on cyber security. https://pocl.com/wp-content/uploads/pdocs/2026/07/Cyber_Security_Policy.pdf

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

Not Applicable

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches : 0
- b. Percentage of data breaches involving personally identifiable information of customers : 0
- c. Impact, if any, of the data breaches : No data breach incident is reported during the audit period