BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

[AS PER REGULATION 34(2)(F) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015]

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Company	:	L24110MH2000PLC124224
2.	Name of the Company	:	SUMITOMO CHEMICAL INDIA LIMITED
3.	Year of Incorporation	:	2000
4.	Registered Office Address	:	Bldg. No.1, GF, Shant Manor Co-op Housing Society Limited, Chakravarti Ashok 'X' Road, Kandivli (E) Mumbai - 400101
5.	Corporate Office Address	:	13 & 14, Aradhana Industrial Development Corporation Near Virwani Industrial Estate, Goregaon (East), Mumbai 400063
6.	E-mail –Id	:	investor.relations@sumichem.co.in
7.	Telephone	:	022-42522200
8.	Website	:	www.sumichem.co.in
9.	Financial Year reported	:	01 April 2025 to 31 March 2026
10.	Name of the Stock Exchange(s) where shares are listed	:	BSE Limited & National Stock Exchange of India Limited
11.	Paid-up Capital	:	₹ 4,991.46 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	:	Ms Deepika Trivedi, Company Secretary & Compliance Officer Tel. No. 022-42522330
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	:	Standalone basis
14.	Name of Assurance Provider	:	M/s Chokshi & Chokshi LLP, Chartered Accountants
15.	Type of Assurance Obtained	:	Reasonable Assurance Report

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	Chemical and chemical products	92.0%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Agri-inputs	2021	94.1%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	5	7	12
International	Nil	2	2

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	30
International (No. of Countries)	50+

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

21.26%

c. A brief on types of customers

The Company has about 15,000 direct customers located across the country.

Apart from the domestic customers the Company does have customers in different countries who import our products (branded and technical) for their markets.

The Company also supplies technical grade/bulk insecticides to the industry who further process technical into formulations or repack the formulations.

Farmers are the end-users of SCIL's main products.

IV. EMPLOYEES

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)	1339	1287	96.12%	52	3.88%
2.	Other than Permanent (E)	1050	1040	99.05%	10	0.95%
3.	**Total employees (D + E)**	**2389**	**2327**	**97.40%**	**62**	**2.60%**
	WORKERS					
4.	Permanent (F)	283	283	100%	–	–
5.	Other than Permanent (G)	2483	2482	99.96%	1	0.04%
6.	**Total employees (F + G)**	**2766**	**2765**	**99.96%**	**1**	**0.04%**

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)	4	4	100%	–	–
2.	Other than Permanent (E)	–	–	–	–	–
3.	**Total differently abled employees (D + E)**	**4**	**4**	**100%**	–	–
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	4	4	100%	–	–
5.	Other than permanent (G)	–	–	–	–	–
6.	**Total differently abled workers (F + G)**	**4**	**4**	**100%**	–	–

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11.11%
Key Management Personnel	5	1	20.00%

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	2025-26			2024-25			2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.63%	9.62%	**17.32%**	18.33%	14.14%	**18.18%**	22.62%	16.16%	**22.38%**
Permanent Workers	4.16%	–	**4.16%**	5.01%	–	**5.01%**	5.41%	–	**5.41%**

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

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

S. No.	Name of the holding/ subsidiary /associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1.	Sumitomo Chemical Company, Limited, Japan	Holding	75.00%	No
2.	Excel Crop Care (Africa) Limited	Subsidiary	99.99%	No
3.	Barrix Agro Sciences Private Limited	Subsidiary	85.00%	No

VI. CSR DETAILS

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

(ii) Turnover : ₹31,554.64 Million

(iii) Net worth : ₹33,841.84 Million

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://sumichem.co.in/contact.php	–	–	–	–	–	–
Investors (other than shareholders)	Yes https://sumichem.co.in/contact.php	–	–	–	–	–	–

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes https://sumichem.co.in/investors-relations.php#Contacts	3	–	All the complaints were addressed	2	–	All the complaints were addressed
Employees and workers	Yes (Available on Company's intranet accessible to authorised persons)	–	–	–	1	–	–
Customers	Yes https://sumichem.co.in/contact.php	44	–	All the complaints were addressed	32	–	All the complaints were addressed
Value Chain Partners	Yes https://sumichem.co.in/contact.php	–	–	–	–	–	–
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

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	Risk and Opportunity	**Risk:** Critical aspect for ensuring employee welfare. Non-compliance with appropriate safety standards can attract a high frequency of health and safety incidents. **Opportunity:** Robust EHS management system with appropriate hazard identification, implication plan and root cause analysis will showcase Company's commitments towards employee safety increased productivity and motivation.	Implementation of a Company-wide robust EHS management system. Ensuring periodic internal and external audits. Training all employees and workers on safe working practices. Investigation of each reported case and preparation of remedial plan	Incidents of occupational health & safety management system may cause loss in man-days and further impact productivity of operations. It can also demoralize employees and workers which can reduce motivation and productivity.

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)
2.	Consumer Health and Safety/ Product Stewardship	Risk	Consumer safety is critical for gaining trust. Non-compliance regarding product information and labelling/ marketing and communications can have adverse effects	Robust protocols for design, packaging and consumer safety at product development stages. Implementation of Quality Management System (QMS), effective product recall management.	Any health and Safety incident can reduce customer trust and adversely impact the demand for products. Non-compliance with product marketing and labelling can attract monetary fines/ punishments.
3.	Human Rights	Risk	Instances of human rights violation or non-compliance of statutory norms can lead to adverse financial and reputational implications.	Comprehensive policies and procedures included in the Company Code of Conduct.	Company's reputation and relationships with stakeholders can be adversely affected in case of any instances of non-compliance.
4.	Diversity and Inclusion/ Human Resource Development	Opportunity	Fostering a culture which integrates diversity, inclusion, employee well-being, and training and development will attract and retain employees	Diversity and inclusion policy and training. Employee and worker skill development training programs for improving mental well-being.	Investing in human capital leads to improve employee productivity, spur innovation and attract employees with similar organisational value.
5.	Energy and Emissions Management/ Waste Management	Opportunity	Enhancing and utilising green energy to reduce carbon footprint of the organisation. Poor management can lead to non-compliance with legal requirements	Transition towards greener options such as onsite solar and wind energy. Implementation of robust waste management system incorporating initiatives that ensure hazardous waste management and responsible disposal to ensure adherence as per statutory law.	Increasing self-reliance on sustainable and green energy can reduce Company costs and attract investment opportunities. Non-compliance with regulatory norms on waste management can lead to fines and penalties and adversely affect the operating costs of the Company.
6.	Water Stewardship	Risk	Unavailability of surface water may adversely hamper operations.	Implementation of water recycle management to reduce fresh water consumption and preserve natural resources.	Shortage of water can slow down plant productivity. Incidents of non-compliance regarding wastewater can lead to monetary loss.
7.	Responsible Supply Chain	Risk	Adverse events across the supply chain can hamper the Company's reputation as a responsible business	Implementation of Supplier Responsible Sourcing Assessment (SRSA). Suppliers are assessed on Four ESG parameters (labour standards, health and safety, ethics and integrity and environment). In case of any deviation, the suppliers are asked to take necessary corrective actions.	Any adverse instances with supply chain can disrupt operations and availability of products.

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)
8.	Social Impact	Opportunity	Aligning CSR initiatives with the needs of the community can create a positive impact which can unlock goodwill and social license to operate.	The Company has undertaken several CSR initiatives, mentioned at www.sumichem.co.in. For overall development of the community in the field of preventive healthcare, promotion of education and conservation of natural resources.	Being a responsible corporate citizen, community upliftment is a critical aspect
9.	Business Ethics, Governance and Transparency	Risk	Building a culture of integrity and transparency is linked with Fulfillment of mandates as well as strengthening relationships with stakeholders	Development of Code of Conduct, Development of policies, programs and mechanisms for avoiding workplace discrimination, harassment and corruption, among others	Any instances of unethical practices have the risk of tarnishing Company reputation and attracting fines/ penalty which can in turn affect business continuity.

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Some policies like Code of Conduct and Ethics for Directors and Senior Management Employees, the CSR Policy and the Whistle Blower Policy, among others, are displayed on the Company's website (www.sumichem.co.in). Other policies are available on intranet/in physical form with suitable access given to the concerned persons								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	–	(1,2)	(3)	(3)	(3)	(2)	(2)	(2)	(1,2,3)
Note A: The Policies have been approved by the Board wherever required by law, rules and regulations. Other policies are developed and approved internally by appropriate authorities and are signed by MD/Functional Heads as required/appropriate.									
Note B: ISO9001:2015 (1), ISO14001:2015 (2), ISO45001:2018 (3)									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	–	–	–	–	–	–	–	–	–
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has set up very high standards internally for all these areas. The performance and any exceptions are regularly reviewed by various functions and management and corrective actions are implemented.								
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) - The Company is committed to integrating Environmental, Social and Governance (ESG) principles into its businesses which is central to improving the quality of life of the communities it serves.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr Sushil Marfatia, Executive Director								
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.	Mr Sushil Marfatia, Executive Director is authorised by the Board as the Director responsible for decision-making on sustainability-related issues. The policies are implemented by all functions and supervised by Mr Sushil Marfatia, Executive Director.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually and additionally as and when required								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Company has not engaged any services of any external agency for assessment/evaluation. However, the policies are reviewed internally at regular intervals from a best practice perspective as well as from a risk perspective by various departmental heads and business heads.								

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

– Not Applicable as all the principles are covered by a policy

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 programs held	Topics/principles covered under the training and its impacts	% of persons in respective categories covered by the awareness programs.
Board of Directors	3	1. Code of conduct and its implementation (CoC). 2. Prevention of Sexual Harassment (POSH). 3. Anti-Corruption/Anti-Bribery (ACAB) policy	100%
Key Management Personnel	3		
Employees other than BOD and KMP	3		
Workers	3		

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 Requirements) 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	No material cases of fines/penalties/awards/compounding fees/settlement.				
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	Nil			

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
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 does have the Anti-bribery & Anti-corruption policies. These Policies provide for and prohibit offering or promising, directly or indirectly, payment of bribes (including cash, gift, certificates, favours, services or promises to do or not to do anything). These Policies also provide for and prohibit acceptance of bribes by the Company directors, officers and employees. The Company also has an Entertainment and Gifting Policy with a view to strengthening and enforcing anti-bribery policy in effective manner. The Company's Anti-bribery Policy and Entertainment and Gifting Policy are posted on its intranet with access available to its employees using login and password.

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

	2025-26	2024-25
Directors	Nil	Nil
KMP's	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	2025-26	2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil

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

   – None

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

	2025-26	2024-25
Number of days of accounts payables	77	96

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	2025-26	2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	8%	7%
	b. Number of trading houses where purchases are made from	14	19
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.7%	95%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	68.80%	73.17%
	b. Number of dealers/distributors to whom sales are made	11561	14245
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers & distributors	2.95%	3.77%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	21.55%	24.50%
	b. Sales (Sales to related parties/ Total Sales)	9.12%	10.88%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	–	–
	d. Investments (Investments in related parties/Total Investments made)	–	–

Leadership Indicators

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

Total number of awareness programs held	Principles covered	Value chain partners covered (by value of business done with such partners)
1	1,2,6	75%

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

– Yes, every Director of the Company discloses his/her concern or interest in other companies or body corporate, firms or other association of individuals and any change therein, annually or upon any change, which includes the shareholding. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large. In the Meetings of the Board, the Directors abstain from participating in the items in which they are concerned or interested. For identifying and tracking conflict of interests involving the Directors/KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they are interested. This list is shared with the Finance department which flags off the parties in their system for monitoring and tracking transaction(s) entered by the Company with such related parties.

All related party transactions are approved by the audit committee. The audit committee reviews related party transactions on a quarterly basis. Approval of shareholders is obtained through resolution for related party transactions when the amount of such transaction with a particular related party exceeds 10% of the turnover. The concerned related party as well as all other related parties are debarred from voting in favour of such resolution.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT ARE 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.**

	2025-26	2024-25	Details of improvements in environmental and social impacts.
R&D	100%	100%	R & D work is directed towards establishing environment friendly processes for new technical grade materials, upgrading existing processes so as to reduce effluent, finding greener alternatives, making user-friendly formulations.
Capex	37.5%	22.5%	Solar captive power plant, Online waste water monitor, detectors, fire hydrant system, Lightening arrestor, life line system, LED lights, Variable frequency drive etc.

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

   – Yes

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

   The Company inculcates the principles of sustainable sourcing throughout the lifecycle of its products including procurement of raw materials and transportation of them to designated plant locations. Consequently, during the financial year 2025-26, over 90% of the raw material sourcing was carried out in a sustainable manner.

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): Post use, plastic waste recycling is done under compliance of Plastic Waste Management Rules. The Company is registered for EPR (Extended Producer Responsibility) on CPCB portal for ensuring accountability for plastic waste management.

   (b) E-waste: It is disposed as per E-waste (Management) Rules, 2022.

   (c) Hazardous waste: It is disposed to pollution control board approved agencies as per hazardous waste management rule.

   (d) other waste: N.A.

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 EPR is applicable to the Company's activities. The waste collection plan is in line with EPR plan and same is submitted to authorities as per The Plastic Waste Management Rules.

Leadership indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2022	Agro-chemical inputs	100%	Gate to gate	No	No

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

Name of Product/Service	Description of the risk/concern	Action Taken
N/A		

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 reused input material to total material	
	2025-26	2024-25
Recycle Water	57%	56%
Energy (Wind/Solar)	26%	26.3%

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

	2025-26			2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	–	2849	773	–	2468	639
E-waste	–	18	–	–	1	–
Hazardous waste	4271	1274	11919	4485	1021	10926
Other Waste (Boiler Ash)	–	–	2160	–	–	1867

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
The quantum of such material is negligible	

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1287	1287	100%	1287	100%	–		–		–	
Female	52	52	100%	52	100%	52	100%	–		–	
Total	**1339**	**1339**	**100%**	**1339**	**100%**	**52**	**100%**	**–**		**–**	
Other than Permanent Employees											
Male	1040	1040	100%	1040	100%	–		–		–	
Female	10	10	100%	10	100%	10	100%	–		–	
Total	**1050**	**1050**	**100%**	**1050**	**100%**	**10**	**100%**	**–**		**–**	

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

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	283	283	100%	283	100%	–	–	–	–	–	–
Female	–	–	–	–	–	–	–	–	–	–	–
Total	**283**	**283**	**100%**	**283**	**100%**	**–**	**–**	**–**	**–**	**–**	**–**
Other than Permanent Workers											
Male	2482	330	13.29%	330	13.29%	–	–	–	–	–	–
Female	1	–	–	–	–	1	100%	–	–	–	–
Total	**2483**	**330**	**13.29**	**330**	**13.29**	**1**	**100%**	**–**	**–**	**–**	**–**

* *All other contract labours are covered under Employee State Insurance Corporation & Workmen Compensation as per Act i.e. - 2153 out of 2483 in place of HI & AI*

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

	2025-26	2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.40%	0.37%

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

Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI			Yes	100%	100%	Yes
Others:						
SAF	25.39%	–	Yes	26.55%	–	Yes
NPS	3.81%	–	Yes	3.44%	–	Yes

3. **Accessibility of workplaces**

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

   – Few of our sites including corporate office are disabled friendly.

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

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	–	–	–	–
Female	–	–	–	–
Total	–	–	–	–

* *There was no case during year where Maternity Leave availed and returned to work.*

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)

Category	**Yes/No (If Yes, then give details of the mechanism in brief)**
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	The Company has established a grievance mechanism to create a fair and efficient platform for addressing the grievances of employees and workers. Grievances are received through Verbal (in person), telephone, emails, letters etc. by Human Resources & General Affairs Division. Grievances are investigated by HR & or Concerned function/Dept. If Grievances are genuine corrective action is taken and feedback given to concerned employee. The complaint/grievance redressal happens as per the necessary guidelines. Compliance Committee/POSH Committee/Speak up Policy/Works Committee/Whistle Blower Policy/Union Committee.

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

Category	**2025-26**			**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						
Male	1287	148	11.50%	1300	163	12.54%
Female	52	5	9.62%	52	5	9.62%
Total Permanent Workers						
Male	283	161	56.89%	294	170	57.82
Female	–	–	–	–	–	–

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

Category	2025-26					2024-25				
	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/A)	No. (F)	% (F/A)
Employees										
Male	1287	1270	99%	1090	85%	1300	1253	96%	1094	84%
Female	52	50	96%	43	83%	52	47	90%	42	81%
Total	**1339**	**1320**	**99%**	**1133**	**85%**	**1352**	**1300**	**96%**	**1136**	**84%**
Workers										
Male	283	283	100%	275	97%	294	294	100%	282	96%
Female	–	–	–	–	–	–	–	–	–	–
Total	**283**	**283**	**100%**	**275**	**97%**	**294**	**294**	**100%**	**282**	**96%**

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1287	1120	87%	1300	1170	90%
Female	52	47	90%	52	47	90%
Total	**1339**	**1167**	**87%**	**1352**	**1217**	**90%**
Workers						
Male	–	–	–	–	–	–
Female	–	–	–	–	–	–
Total	**–**	**–**	**–**	**–**	**–**	**–**

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

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

– Yes, the Occupational Health & Safety Management system covers activities across all manufacturing locations, offices, R&D laboratories, and supply chain management and ensures the protection of environment, health & safety of its employees, contractors, visitors and all other relevant stakeholders.

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

– The Company has risk management processes, which are helpful in identification of occupational hazards and assessment of risk, associated with industrial operation. Company has deployed structured Hazard Assessment, Risk Assessment and Management Processes, which are as followed.

– **HAZOP:** HAZOP study carried out to identify and evaluate potential hazards and operability problems in process or system and to recommend corrective action to mitigate those risk.

– **HIRA:** Hazard identification and risk assessment is carried out to identify potential hazards within a specific process/task and evaluate the risk to ensure safe operation.

– **PSSR:** Prestart up safety review is carried out to ensure a new or modified facility is safe to operate before hazardous operation is commenced.

– **PSR:** Periodic safety review is carried out as a comprehensive assessment of plant design and operations against safety standards and statutory requirements.

– **Work Permit system:** It is a documented process that authorizes and control risk associated with non-routine work. It ensure that proper safety measures are in place before work begins. Several types of permits are issued as per the work requirements i.e., Work, Hot work, Entry Confined space, LOTO, work at height etc.

- **Safety toolbox talk:** It is a short and informal discussion before starting the work to promote safety awareness and reminding workers of potential hazards.
- **RC Patrol /Plant round:** RC Patrol/Plant round taking regularly to identify Unsafe acts and unsafe conditions, compliance being monitor in daily meeting.
- **Near miss reporting & investigation:** Near miss reporting & investigation done and corrective action plan horizontal deployment done.

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

- Yes

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

- Yes

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

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

** Including in the contract workforce*

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

- In addition to the measures described in para 10 above, Safety induction training, refresher training, safety and ISO audits, Safety meetings are conducted regularly.

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

Category	2025-26			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	–	–	–	–	–	–
Health and Safety	–	–	–	–	–	–

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% of plants undergo multiple audits on safety, health & environment during the year from statutory, third parties and internal cross-functional teams.
Working conditions	

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.

- Issues raised during the audits are duly addressed.

  For health & safety-related incidents a root cause analysis is done by the team which is monitored and reviewed. Corrective measures based on the root cause analysis are taken. It is then shared with all the manufacturing locations for assessment and horizontal deployment.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of:**

   (A) Employees

   – Yes

   (B) Workers

   – Yes

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

   – Company regularly monitors and ensures remittance of statutory dues deducted and deposited by the contractors as a part of processing their bills and by conducting periodic audits.

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	
	2025-26	2024-25	2025-26	2024-25
Employees	–	–	–	–
Workers	–	–	–	–

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

   - The Company provides opportunities for engagement on specific projects/assignments across the organisation.

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	75.00%
Working conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   The Company has not identified any significant risks or concerns in the health and safety practices or working conditions of its value chain partners. However, as part of its continuous improvement efforts, any observed risks or concerns have been discussed and communicated to the respective value chain partners.

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.**

   – Internal and external groups of stakeholders have been identified. Presently, the given stakeholder groups have the immediate impact on the operations and working of the Company. This includes Employees, Shareholders, Customers, Communities, Suppliers, Partners and Vendors.

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 & Marginalised group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, pamphlets, advertisements, community meetings, Notice board, website, others).	Frequency of engagement. (Annually, Half Yearly, Quarterly/ others – Please Specify).	Purpose and scope of engagement including key topics and concerns raised during such engagements.
Shareholders	No	Email, Website & Advertisement in Newspapers	Quarterly	Share price appreciation, dividends, profitability and financial stability, robust ESG practices, climate change risks, cyber risks, growth prospects
Employees	No	Email, notice board, internal magazines and intranet among others	Need based	–
Customers/ Consumers	No	Email, newspaper, pamphlets, advertisements, community meetings and website, among others	Need based	–
Suppliers/ Partners	No	Periodic vendor visits, physical & virtual meetings, email, Phone calls	Meetings at least twice a year	Supply sustainability, market conditions, significant risk factors, Material quality, best practices in industry
Communities	Yes	Email, SMS, newspaper, pamphlets, advertisements, community meetings, and website, among others	Need based	–

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 Management regularly interacts with key stakeholders i.e. investors, customers, suppliers, employee, etc. The Company has focused on this aspect through its various policies (Environment, Health, Safety and Responsible Care) policy and updates its progress periodically.

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.**

   – Not applicable. Inputs from employees are considered for evolving/amending employee related policies. Inputs from customers and consumers are considered for improving product packaging and consumer awareness programmes. Community inputs are considered for CSR policies and programs.

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

   The Company's manufacturing sites are surrounded by disadvantaged, vulnerable and marginalised communities with poor socio-economic indicators. The Company's structured and planned affirmative action strategies are focussed on education, health, employability, employment and entrepreneurship, women's empowerment, and rural/integrated village development, which exhibits the Company's commitment to sustain the communities it serves.

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	2025-26			2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1339	1339	100%	1352	1352	100%
Other than Permanent	1050	1050	100%	975	975	100%
Total Employees	**2389**	**2389**	**100%**	**2327**	**2327**	**100%**
Workers						
Permanent	283	283	100%	294	294	100%
Other than Permanent	2483	2250	91%	2514	2245	89%
Total Employees	**2766**	**2533**	**92%**	**2808**	**2539**	**90%**

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

Category	2025-26					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/A)	No. (F)	% (F/A)
Employees										
Permanent										
Male	1287	–	–	1287	100%	1300	–	–	1300	100%
Female	52	–	–	52	100%	52	–	–	52	100%
Other than Permanent										
Male	1040	–	–	1040	100%	965	–	–	965	100%
Female	10	–	–	10	100%	10	–	–	10	100%
Workers										
Permanent										
Male	283	–	–	283	100%	294	–	–	294	100%
Female	–	–	–	–		–	–	–	–	
Other than Permanent										
Male	2482	827	33.32%	1655	66.68%	2513	577	22.96%	1936	77.04%
Female	1	1	100%	–	–	1	1	100%	–	–

3. **Details of Remunerations/salary/wages, in the following format: (2025-26)**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in Million)	Number	Median remuneration/ salary/ wages of respective category (₹ in Million)
Board of Directors (BoD)	8	3.37	1	3.39
Key Managerial Personnel (including Board Members)	4	30.06	1	3.34
Employees other than BoD and KMP	1283	0.84	51	1.08
Workers	283	0.48	–	–

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

	2025-26	2024-25
Gross wages paid to females as % of total wages	3.36%	3.11%

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 Equal Opportunity policy, Code of Ethics & Anti-Bribery policies, a POSH policy, and a Whistle Blower policy, under which there are various committees like the Compliance Committee, the Internal Complaint Committee, and the Speak-up Committee, among others, wherein the mechanisms are in place to redress the grievances related to human rights.

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

Category	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	–	–	–	–	–	–
Discrimination at workplace	–	–	–	–	–	–
Child Labour	–	–	–	–	–	–
Forced Labour/ Involuntary Labour	–	–	–	–	–	–
Wages	–	–	–	–	–	–
Other human Rights related Issues	–	–	–	–	–	–

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

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

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

   – As a part of its Code of Conduct, the Company prohibits all types of retaliation against individuals who report valid concerns, and any individuals found to be targeting such individuals will face disciplinary consequences

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	–
Forced/involuntary labour	–
Sexual harassment	–
Discrimination at workplace	–
Wages	100% by Auditors
Others : Please Specify.	–

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

   – There were no audit concerns/assessment in the above areas.

Leadership Indicators

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

   – No grievances/complaints on Human Rights violations have been recorded.

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

   – The organization is committed to promoting and upholding human rights principles and aligns with human rights policies. It conducts regular training programs to raise awareness among employees regarding the human rights policy.

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?**

   – Few of our sites including corporate office are disabled friendly.

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	75%
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others : Please Specify.	

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

   The Company has not seen any significant risk/concern in the health & safety practices and working conditions of its value chain partners. As a measure for improvement the risk/concerns were discussed and highlighted with the value chain partners.

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:**

Parameters	2025-26	2024-25
From renewable sources (GJ)		
Total electricity consumption (A)	29797	31397
Total fuel consumption (B)	–	–
Energy consumption through other sources (C)	–	–
Total energy consumed from renewable sources (A+B+C)	**29797**	**31397**
From non-renewable sources		
Total electricity consumption (D)	86953	87960
Total fuel consumption (E)	286617	287992
Energy consumption through other sources (F)	–	–
Total energy consumed from non-renewable sources (D+E+F)	373570	375952
Total energy consumed (A+B+C+D+E+F)	**403367**	**407349**
Energy intensity per rupee of turnover (GJ/Rs) **(Total energy consumed/Revenue from operations)**	**$1.28*10^{-5}$**	**$1.33*10^{-5}$**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	$26*10^{-5}$	$27.5*10^{-5}$
Energy intensity in terms of physical output (GJ/Rs)	$6.4*10^{-3}$	$6.1*10^{-3}$
Energy intensity (optional) – the relevant metric may be selected by the entity	–	–

2024-25 data revised as per IPCC AR6 guideline for scope1 and energy consumption.

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, M/s Chokshi & Chokshi LLP, Chartered Accountants, Assurance Provider

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:**

Parameters	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water (Earth's surface in Ponds, River, Lake & Streams etc.)	0	0
(ii) Groundwater (underground formation)	3636	2988
(iii) Third party water (municipal water and other private suppliers of water)	175329	178564
(iv) Seawater/desalinated water (refers to water in a sea or ocean)	0	0
(v) Others (STP)	312066	311985
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**491031**	**493536**
Total volume of water consumption (in kilolitres)	**491031**	**493536**
Water intensity per rupee of Turnover (Total water consumption/Revenue from operations)	**$1.55*10^{-5}$**	$1.6*10^{-5}$
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

– Yes, M/s Chokshi & Chokshi LLP, Chartered Accountants, Assurance Provider

4. **Provide the following details related to water discharged:**

Parameter	**2025-26**	**2024-25**
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
– No treatment	0	0
– With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
– No treatment	0	0
– With treatment - please specify level of treatment	0	0
(iii) To Seawater		
– No treatment	0	0
– With treatment - please specify level of treatment	208304	203202
(iv) Sent to third-parties		
– No treatment	0	0
– With treatment - please specify level of treatment	0	0
(v) Others		
– No treatment	0	0
– With treatment - please specify level of treatment	684	1001
Total water discharged (in kilolitres)	**208988**	**204203**

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

– Yes, The Company has prioritized water conservation and stewardship efforts, with a specific focus on preserving and recycling each individual drop of water. Gajod and Silvassa sites have implemented zero liquid discharge and waste effluent water treated and recycled back.

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

Parameters	**Please specify unit**	**2025-26**	**2024-25**
NOx	PPM	15	11
Sox	PPM	19	17
Particulate matter (PM)	mg/Nm3	52	45
Persistent organic pollutants (POP)	PPM	0	0
Volatile organic compounds (VOC)	PPM	0.3	0.3
Hazardous air pollutants (HAP)	PPM	0	0
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, during the year various agencies are engaged for independent assessment, evaluation, assurance like TUV, Bureau Veritas, Govt. approved external environmental monitoring agency etc.

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

Parameters	Unit	2025-26	2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	23410	23524
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	17149	17763
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	MT CO_2/₹	$1.29*10^{-6}$	$1.35*10^{-6}$
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	–	$26.1*10^{-6}$	$27.9*10^{-6}$
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	MT CO_2/KG	$6.4*10^{-4}$	$6.2*10^{-4}$
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

GHG scope 1 working for 2024-25 revised as per IPCC AR6 guideline.

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, M/s Chokshi & Chokshi LLP, Chartered Accountants, Assurance Provider

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

– Yes. Company has captive renewable power generation units. Wind turbine generators & Solar power plants are installed for generating renewable power for captive use.

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

Parameters	2025-26	2024-25
Total waste generated (in metric tons)		
Plastic waste (A)	3623	3107
E-waste (B)	18	1.05
Bio-medical waste (C)	0.1	0.1
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0.1
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (Landfill and incineration)	11919	10926
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	515	404
Total (A + B + C + D + E + F + G + H)	**16075**	**14438**
Waste intensity per rupee of turnover (MT/Rs) (Total waste generated/Revenue from operations)	**$5.1*10^{-7}$**	**$4.7 X 10^{-7}$**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	**$103.6*10^{-7}$**	**$97.5*10^{-7}$**
Waste intensity in terms of physical output (MT/KG)	**$2.55*10^{-4}$**	**$2.2*10^{-4}$**
Waste intensity (optional) – the relevant metric may be selected by the entity	–	–

Parameters	2025-26	2024-25
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 (Uncontaminated plastic waste, bi-product)	4141	3490
(ii) Re-used (Bromine recovery)	4271	4485
(iii) Other recovery operations (Boiler ash)	2160	1867
Total	**10572**	**9842**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
Incineration	1658	1660
Landfilling	10278	9267
Other disposal operations	0	35.91
Total	**11936**	**10962**

Reference - PPP conversion rate from IMF guideline.

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, during the year various agencies are engaged for independent assessment, evaluation, assurance like TUV, Bureau Veritas, Govt. approved external environmental monitoring agency etc.

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, processes and the practices adopted to manage such wastes.

- Waste is segregated at source. Disposal of hazardous waste is carried out as per Hazardous waste management rule.
- Recycling of Plastic waste as per Plastic Waste Management Rules and safe disposal of other hazardous waste across the locations as per State Pollution Control Board norms.

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? (Y/N) If no, the reasons thereof and Corrective action taken, if any.
No			

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
No					

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

- Yes, the Company comply with all the above-mentioned acts & rules.

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 – Gajod Plant

   (ii) Nature of operations – Manufacturing

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

Parameters	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water (Earth's surface in Ponds, River, Lake & Streams etc.)	–	–
(ii) Groundwater (underground formation)	3636	2988
(iii) Third party water (municipal water and other private suppliers of water)	29127	29043
(iv) Seawater/desalinated water (refers to water in a sea or ocean)	–	–
(v) Others (STP)	4506	8916
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**37269**	**40947**
Total volume of water consumption (in kilolitres)	**37269**	**40947**
Water intensity per rupee of Turnover (Total water consumption/Revenue from operations)	$1.18*10^{-6}$	$1.34*10^{-6}$
Water intensity (optional) – the relevant metric may be selected by the entity	–	–
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)	**–**	**–**

2024-25 data corrected for water stress area.

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, during the year various agencies are engaged for independent assessment, evaluation, assurance like TUV, Bureau Veritas, Govt. approved external environmental monitoring agency etc.

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

Parameters	Unit	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	10149	9810
Total Scope 3 emissions per rupee of turnover		$3.22*10^{-7}$	$3.2*10^{-7}$
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		–	–

GHG scope 3 working for 2024-25 revised as per IPCC AR6 guideline.

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

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.**

– NA

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	Carbon Neutrality	Renewable power generation	Green house gases emission reduction
2	Integrated waste management	Recycling of post used Plastic waste at end user	Environmental impact is reduced
3	Waste Water management	Municipal Sewage water treatment to produce industrial water	Conservation of natural resources
4	Use of Bio Fuel	Use of Briquette made from agro waste	Conservation of natural resources
5	Waste heat recovery	Waste heat is used to preheat the boiler feed	Enhance thermal efficiency of boiler

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

– The Company has the Onsite emergency plan. Onsite emergency plan is important for effective management of an incident to minimize the losses to the people and property, both in and around the facility. Emergency planning demonstrates the organisational commitment to the safety of the employees and increases our organisation's safety awareness. Periodical emergency drills are carried out to check the effectiveness of the onsite emergency plan. On site emergency plan are reviewed periodically and updated.

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.**
   – Production and movement of chemical products cause generation of GHG. Company continues to measure and work on initiatives to reduce the level of GHG generation in all areas of the business.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**
   – Around 75%

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

Essential Indicators

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

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	CropLife India	National
2	Agrochemical Federation of India	National
3	Crop Care Federation of India	National
4	Pesticide Manufactures and Formulators Association of India	National
5	Association of Pesticide Manufacturers	National
6	Federation of Indian Chamber of Commerce and Industry	National
7	Confederation of Indian Industry	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.

Name of authority	Brief of the case	Corrective action taken
None		

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	Weblink, if available
Not applicable					

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
Not applicable					

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 ₹)
None						

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:

	2025-26	2024-25
Directly sourced from MSMEs/ small producers	18%	16.74%
Directly from within India	53%	45%

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	2025-26	2024-25
Rural	21.50%	24.52%
Semi-urban	3.63%	3.37%
Urban	42.06%	37.36%
Metropolitan	32.81%	34.75%

(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):

Details of negative social impact identified	Corrective action taken
None	

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

S. No.	State	Aspirational District	Amount Spent (in ₹ Million)
1.	Delhi	Delhi	1.18
2.	Goa	Goa	5.00
3.	Gujarat	Bharuch	0.20
4.	Gujarat	Bhavnagar	10.00
5.	Gujarat	Kachchh	8.92
6.	Gujarat	Nadiyad	10.00
7.	Gujarat	Silvassa	0.39
8.	Gujarat	Vapi	6.02
9.	Maharashtra	Mumbai	41.41
10.	Maharashtra	Palghar	6.86
11.	Maharashtra	Thane	0.50
12	West Bengal	Kolkata	33.50
	Total		**123.98**

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

– No

(b) From which marginalised /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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
None				

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

Name of authority	Brief of the case	Corrective action taken
None		

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

Approximate project-wise beneficiaries (including vulnerable and marginalised groups) are mentioned below:

S. No.	CSR Project	No. of persons benefitted from CSR projects.	% of beneficiaries from vulnerable and marginalised groups
1	Education & Skill Development	35375	100%
2	Eradicating Hunger	4525	100%
3	Health Care (Community and Animal)	40342	100%
4	Promote rural / National sports	3398	100%
5	Promoting Education & Vocation Skills for differently abled	1805	100%
6	Protection of Flora & Fauna	12000	100%
7	Protection of National Heritage	500	100%
8	Rural Development Projects	43112	100%
9	Women Empowerment	657	100%
10	Environment Sustainability	7413	100%
	Grand Total	**149127**	**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.**

   – A consumer complaint number is printed in each label through which consumers can lodge a complaint. Consumers can reach us through our website. Our sales employees based in field can be reached out either directly or through the trade partners.

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

	As a percent to total turnover
Environmental and Social parameters relevant to the products	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	2025-26		Remarks	2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil			Nil		
Advertising						
Cyber-Security						
Delivery of Essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	–	–
Forced recalls	–	–

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

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.

– Nil

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches : Nil

b. Percentage of data breaches involving personally identifiable information of customers : N/A

c. Impact, if any, of the data breaches : Nil

Leadership Indicators

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

– Physical leaflets, Social Media and Company's website

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

– Through regular farmer meetings, channel partner meetings and online medium

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

– N.A.

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)

– No

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN SUMITOMO CHEMICAL INDIA LIMITED BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

To

The Board of Directors
Sumitomo Chemical India Limited

1. INTRODUCTION

We have undertaken to perform assurance engagement, for **Sumitomo Chemical India Limited** (the "Company") vide our engagement letter dated January 7, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This sustainability information is included in the Business Responsibility & Sustainability Report (the "BRSR" or the "Report") of the company for the year ended March 31, 2026.

The engagement was performed by a multidisciplinary team comprising assurance professionals and subject matter specialists with experience in sustainability reporting, environmental performance, social compliance, greenhouse gas accounting and governance frameworks.

2. IDENTIFIED SUSTAINABILITY INFORMATION

Our scope of reasonable assurance consists of the Sustainability Information listed in the Appendix I to this report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our assurance engagement relates only to the information for the financial year ended March 31, 2026. We have not performed procedures with respect to prior periods, comparative information, forecasts, targets, projections or any other elements included in the Report and, accordingly, do not express any conclusion thereon.

3. CRITERIA

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD PoD-1/P/ CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD - PoD-1/P/ CIR/2025/42 dated March 28, 2025.
- SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026.

4. MANAGEMENT'S RESPONSIBILITY

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. INHERENT LIMITATIONS

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. OUR INDEPENDENCE AND QUALITY CONTROL

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I included in the Report are prepared, in all material respects, in accordance with the Criteria;

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. REASONABLE ASSURANCE

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

The assurance procedures are performed at corporate level for all manufacturing plants. Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;

- Tested the key assumptions, emission factors and methodologies used for calculation GHG emissions.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for plants/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. EXCLUSIONS

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information listed in Appendix I; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

10. OTHER INFORMATION

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR Comprehensive Disclosures, other than Identified Sustainability Information and our independent assurance report dated May 27, 2026, thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. REASONABLE ASSURANCE OPINION

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 is prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

12. RESTRICTION ON USE

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm Registration No.: 101872W/W100045

[Name of Partner]
Partner

Membership No.: 194467

UDIN: 26194467ZZXTJN7636

Place: Mumbai
Date: May 27, 2026

APPENDIX I

Identified Sustainability Information Subject to Reasonable Assurance

Section C: Principle [P] Wise Performance Disclosures- Essential Indicators (E)

Sr. No.	Reporting Standard Reference	Indicator Number / Description	Boundary for Assurance (refer Notes)
1	**P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable**	**P-1 [E], Q8** – Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured)	Note-1
2		**P-1 [E], Q9** – Openness of business: concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties	Note-1
3	**P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains**	**P-3 [E], Q1(c)** – Spending on measures towards well-being of employees and workers, including permanent and other than permanent categories	Note-1
4		**P-3 [E], Q11** – Safety-related incidents: • Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) • Total recordable work-related injuries (employees and workers) • No. of fatalities (employees and workers) • High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)	Note-1
5	**P-5: Businesses should respect and promote human rights**	**P-5 [E], Q3(b)** – Gross wages paid to females as percentage of total wages paid by the entity	Note-1
6		**P-5 [E], Q7** – Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: • Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) • Complaints on POSH as a % of female employees/workers • Complaints on POSH upheld	Note-1
7	**P-6: Businesses should respect and make efforts to protect and restore the environment**	**P-6 [E], Q1** – Total energy consumption and energy intensity indicators	Note-1
8		**P-6 [E], Q1** – Total energy consumption from renewable sources and percentage of energy consumed from renewable sources	Note-1
9		**P-6 [E], Q1** – Energy intensity per rupee of turnover and energy intensity adjusted for Purchasing Power Parity (PPP)	Note-1
10		**P-6 [E], Q3** – Disclosures related to water withdrawal and consumption: Water withdrawal by source (in kilolitres) i. Surface water, ii. Groundwater, iii. Third-Party Water, iv. Seawater/desalinated water, v. Others Total volume of water withdrawal (in kilolitres) Total volume water consumption (in kilolitres)	Note-1
11		**P-6 [E], Q3** – Water intensity per rupee of turnover and water intensity adjusted for PPP	Note-1
12		**P-6 [E], Q4** – Water discharge by destination and level of treatment (in kiloliters)	Note-1
13		**P-6 [E], Q7** – Greenhouse gas emissions (Scope 1 and Scope 2 emissions)	Note-1
14		& its intensity: • Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available • Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Note-1
15		**P-6 [E], Q7** – Total Scope 1 and Scope 2 emission intensity per rupee of turnover and adjusted for PPP	Note-1
16		**P-6 [E], Q9** – Details related to waste management by the entity: **Total waste generated:** Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non-hazardous waste	Note-1
17		**P-6 [E], Q9** – Waste intensity per rupee of turnover and waste intensity adjusted for PPP	Note-1
18		**P-6 [E], Q9** – Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	Note-1
19		**P-6 [E], Q9** – Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	Note-1

Sr. No.	Reporting Standard Reference	Indicator Number / Description	Boundary for Assurance (refer Notes)
20	P-8: Businesses should promote inclusive growth and equitable development	**P-8 [E], Q4** – Percentage of input material (inputs to total inputs by value) sourced from suppliers: • Directly sourced from MSMEs/ small producers • Directly from within India	Note-1
21		**P-8 [E], Q5** – 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) as % of total wage cost	Note-1
22	P-9: Businesses should engage with and provide value to their consumers in a responsible manner	**P-9 [E], Q7** – Information relating to data breaches: • Number of instances of data breaches • Percentage of data breaches involving personally identifiable information of customers • Impact, if any, of the data breaches	Note-1

Note-1: All business segments and operations of the company are considered for assurance.

-------End of the report-------