

August 29, 2026

To,
The Listing Department,
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai- 400 001

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot no. C-1,
G-Block, Bandra Kurla Complex,
Mumbai -400051

Scrip Code: 543349

NSE Symbol: ACUTAAS

Subject: Business Responsibility and Sustainability Report for FY 2025-26

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

The Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2025-26 is also available on the website of the Company at www.acutaas.com

Kindly take the above intimation on record.

Yours faithfully,

For, ACUTAAS CHEMICALS LIMITED

EKTA
KUMARI
SRIVASTAVA
Digitally signed
by EKTA KUMARI
SRIVASTAVA
Date: 2026.08.29
19:40:33 +05'30'

CS Ekta K. Srivastava**Company Secretary & Compliance Officer****Encl: BRSR FY 2025-26**

Business Responsibility & Sustainability Report FY 2025-26

With our continued commitment to ethical governance, sustainable growth, inclusivity, and environmental stewardship, we are pleased to present our Business Responsibility and Sustainability Report (BRSR) under the BRSR Core Framework for the reporting year FY 2025-26. This report reflects our ongoing efforts to integrate sustainability into our business strategy and operations while adhering to the principles of the National Guidelines on Responsible Business Conduct (NGRBC). It highlights the progress made during the year, our key initiatives, and our commitment to creating long-term value for all stakeholders.

The BRSR Core framework is aligned with the NGRBC and is structured into three sections:

Section A provides a comprehensive overview of the Company's business, including its market presence, financial performance, workforce profile, engagement with related parties, Corporate Social Responsibility (CSR) initiatives, and key disclosures promoting transparency and accountability.

Section B presents the management and process disclosures, highlighting the governance framework, policies, systems, and operational practices established to embed the NGRBC Principles and their Core Elements across the Company's business activities.

Section C provides a detailed account of the Company's performance against the prescribed Key Performance Indicators (KPIs) under each of the nine NGRBC Principles. These indicators cover areas such as ethical business conduct, product stewardship, employee well-being, occupational health and safety, learning and development, stakeholder engagement, human rights, environmental performance, responsible public policy advocacy, inclusive growth, and customer value and responsibility. Together, these disclosures demonstrate our continued progress towards responsible and sustainable business practices.

SECTION A: General Disclosures

I. Details of Listed Entity

Disclosures	Information/Reference Sections
Corporate Identity Number (CIN) of the Company	L24100GJ2007PLC051093
Name of the Company	Acutaas Chemicals Limited
Date of incorporation	June 12, 2007
Registered Office/Corporate Address	Plot no. 440/4, 5 & 6, Road No. 82/A, GIDC Sachin, Surat 394230
E-mail id	investorinfo@acutaas.com
Telephone	+91 7227977744
Website	www.acutaas.com
Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
Previous Financial Year	April 1, 2024 to March 31, 2025
Name to Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited Listed since September 14, 2021
Paid up capital (31 st March 2026) (in ₹)	₹ 40,93,55,610/-
Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	CS Ekta Kumari Srivastava Tel: - +91 7227977744 Email: cs@acutaas.com
Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Disclosures under this report are made on standalone basis for Acutaas Chemicals Limited
Whether the company has undertaken reasonable assurance of the BRSR Core?	Yes reasonable assurance has been taken for the BRSR Core principles
Name of assessment or assurance Provider	TÜV SÜD South Asia Pvt. Ltd.
Type of assessment or assurance obtained	Reasonable Assurance Reasonable Assurance for Core KPIs - GHG Footprint, Water footprint, energy footprint, waste management, spent towards employee well-being measures, safety statistics of employees and workers, gross wages paid to female as % of wages paid, complaints on POSH, purchase from MSMEs and local sourcing, job creation in smaller towns, incidence of data breach and cybersecurity, number of days of accounts payable and concentration of purchases & sales, done with trading houses and related parties, loans, advances & investments with related parties.

II. Product Services

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

Sr. No	Description of Main Activity	Description of Business activity	% of Turnover of the entity
1.	Chemical Manufacturing	Manufacturing of Pharmaceutical Intermediates and Speciality chemicals	100%

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

Sr. No	Description of Main Activity	Description of Business activity	% of Turnover of the entity
1.	Manufacturing of organic and inorganic chemical compounds	20119	100.00%

III. Operations

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

Location	Number of Plants	Number of offices	Total
National	3 *	2 **	5
International	1	1	2

*Unit I, Unit II and Unit III have been considered for the purpose of BRSR.

**R&D & Warehouse.

20. Markets served by the Company

a) Number of Locations

Location	Number
National (No of States)	25
International (No of Countries)	55

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

The contribution of export as a percentage of the total turnover of Acutaas Chemicals Limited is 76%

c) A brief on types of customers:

Acutaas Chemicals Limited is engaged in the manufacturing of high-quality pharmaceutical intermediates and specialty chemicals catering to a diverse range of industrial sectors. The Company's product portfolio serves industries including pharmaceuticals, personal care, cosmetics, battery chemicals, semi conductors, dyes, polymers, agrochemicals. The Company serves a diversified customer base across domestic and international markets and has established long-term relationships with customers across multiple geographies. Acutaas Chemicals Limited continues to focus on delivering consistent product quality, operational reliability, innovation, and customer satisfaction while adhering to applicable quality, environmental, and sustainability standards across its business operations.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. B	% (B/A)	No. C	% (C/A)	No. H	%(H/A)
Employees								
1	Permanent (D)	940	909	96.70%	31	3.30%	0	0.00%
2	Other than permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total employees (D + E)	940	909	96.70%	31	3.30%	0	0.00%
Workers								
4	Permanent (F)	67	66	98.51 %	1	1.49%	0	0.00%
5	Other than permanent (G)	706	694	98.30%	12	1.70 %	0	0.00%
6	Total workers (F + G)	773	760	98.32 %	13	1.68%	0	0.00%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. B	% (B/A)	No. C	% (C/A)		No. H
Different Abled Employees								
1	Permanent (D)	0	0	0.00%	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%	0	0.00%

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. B	% (B/A)	No. C	% (C/A)	No. H	%(H/A)
Differently Abled Workers								
4	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
6	Total differently abled workers (F+ G)	0	0	0.00%	0	0.00%	0	0.00%

22. Participation/Inclusion/Representation of women

Sr. No.	Particulars	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1	Board of Directors	8	2	25.00%
2	Key Management Personnel	6	1	16.67%

Note: Key Management Personnel includes Executive Chairman & Managing Director, Whole time Directors, Chief Financial Officer and Company Secretary.

23. Turnover rate for permanent employees and workers

Sr. No.	Particulars	Turnover rate in current FY (2025-26)			Turnover rate in previous FY (2024-25)			Turnover rate in the year prior to the previous FY (2023-24)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1	Permanent Employees	15.89%	0.89%	16.78%	10.42%	1.16%	11.58%	16.72%	0.94%	17.66%
2	Permanent Workers	0.50%	0.00%	0.50%	0.00%	0.00%	0.00%	0.78%	0.00%	0.78%

V. Product Services**24. Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Acutaas Chemicals Electrolytes Private Limited	Wholly Owned Subsidiary	100.00%	No
2	Ami-Onco Theranostics LLC	Joint Venture	50.00%	No
3	Acutaas Advance Material Limited	Wholly Owned Subsidiary	100.00%	No
4	Enchem Ami Organics Private Limited	Step down subsidiary	0% (Through Subsidiary – 100%)	No
5	Baba Fine Chemicals	Subsidiary	55%	No
6	Indichem Inc	Step down Subsidiary	0% (Through Subsidiary – 75%)	No

VI. CSR Details**25.**

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

II. Turnover (in ₹): ₹ 1323,79,22,614/-

III. Net worth (in ₹): ₹ 1668,38,76,185/-

VII. Transparency and Disclosures Compliances

26. 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 grievanceredress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	1	0	NA
Shareholders	Yes	17	2	Request for revalidation of dividend	2	0	Request for revalidation of dividend
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	22	0	Product related issues	23	0	Product related issues
Value Chain Partners	Yes	0	0	NA	0	0	NA

Weblink for grievance redressal policy : [Microsoft Word - ACUTAAS Stakeholders Grievance Redressal Policy Final](#)

27. 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	Manufacturing of specialty chemicals entail multiple risks to workers and employees in the form of material management, spills, fumes, fire hazards, long-term exposure, etc. that could result in health impairment, serious injuries, or even fatalities. Health and safety risks are also present in the supply chain during the manufacture of raw materials and the transport of raw materials and finished products	The Company has taken various measures to mitigate occupational health and safety risks including Adoption of organization wide Integrated Policy on Environment Health Safety and Quality Management System (As per ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Standards). Strict health and safety measures and SOPs around storage, use, transportation and waste treatment of hazardous substances Trainings, internal audits for all SOPs on Operational Health and safety.	Negative Implications
2	Anti-corruption and ethics	Risk	Legal Compliance: Adherence to anti-corruption laws and regulations. Reputation Protection: Safeguarding the organization's image and trust. Operational Efficiency: Preventing resource misallocation and bias. Fair Competition: Ensuring a level playing field in the market	Standards and procedures for combating corruption and upholding commercial ethics. This provides ways for internal or external stakeholders to anonymously voice their concerns (whistleblowing).	Negative Implications

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	Information security and cyber security	Risk	Data privacy and cyber security has emerged as a major threat in the business operations. Data breach of the Company's Information Technology systems leads to business damage and reputational risk, causing damage at both financial and non-financial ends	Information Security Management System (ISMS Implementation). Trend Micro end point protection. Drive Encryption Firewall security Cloud based Mail Server Data sharing through secured FTP Recourses.	Negative Implications
4	Occupational prospects	Opportunity	Career Advancement: Opening opportunities in leadership positions focused on ethical practices. Skill Diversification: Acquiring skills applicable to diverse sectors and industries. Employability: Enhancing qualifications for roles in compliance, risk management, and auditing.	We have below mentioned positive implications. SA 8000 certified units Trained in-house 60 numbers of certified First aiders to handle an emergency. No major accidents during the reporting year causing danger to life of employees and workers Nil Complaints from employees and workers Compliance with all Labor laws at all units	Positive Implications
5	Sustainable product design and innovation	Opportunity	Sustainable product design and innovation is an opportunity for companies to reduce their environmental impact, enhance their brand reputation, and attract more investors and customers.	ESG integration (Safety, compliance, ethics), ISO, OHSAS, collaboration and digitization. The company has also initiated looking into the estimation of the product carbon footprint.	Positive
6	Health & safety	Risk	Worker Well-being: Prioritizing the safety and health of employees. Productivity: Reducing workplace accidents to maintain a productive workforce. Stakeholder Confidence: Inspiring trust among employees, customers, and investors.	ISO Certified Occupational Health Center for employees. Safety Instruction Board (Cardinal Rule) & Sign Boards, Safety SOPS and protocols. Training & Awareness Programs. Mock Drill for emergencies. Personal Protective Equipment for workers & employees. Work permit system across the Company. Material Safety data sheet for hazardous products	Negative Implications
7	Transparency	opportunity	Accountability: Holding organizations and individuals responsible for their actions. Effective Governance: Facilitating informed decision-making by stakeholders. Social Responsibility: Contributing to a culture of honesty and integrity.	Integrity and transparency in reporting of financial statements Responsible reporting through Annual Reports and Sustainability Report. Clear and Responsible stakeholders communication	Positive Implications
8	Waste	Risk	Proper disposal of waste from operations is critical for environmental protection, public health, and safety. Improper disposal of chemical waste can result in the release of harmful substances into the air, soil, and water. This pollution can contaminate local ecosystems, harm wildlife, and even affect nearby human populations. Exposure to hazardous chemicals from poor waste management practices can lead to various health risks, including respiratory problems, cancer, and reproductive issues.	Hazardous waste: Segregation and storage at Hazardous Storage are GPCB approved vendors, Recyclers, Re-processors & transporter for waste disposal with in prescribed time. Recover, recycle & reuse of the waste. Waste processing and disposal through accredited Recyclers, Landfilling (TSDF), Pre-processing & Incineration Facility.	Negative Implications

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)
9	Emissions	Risk	Production of specialty chemicals has the potential to release harmful gases to the atmosphere that could endanger human and animal lives in surrounding areas or cause health related impacts over a longer term. Along with various Scope 1, 2 and 3 greenhouse gas emissions, various air emissions such as oxides of nitrogen and sulphur, Hydrogen, HCl etc., are associated with our manufacturing operations.	Regulatory Compliance: Adhering to emissions regulations and standards. Climate Commitments: Aligning with global efforts to mitigate climate change. Innovation and Research: Encouraging advancements in emissions reduction technologies. Control of process emission by using two stage Scrubber & Monitoring of emissions on monthly basis so that emissions are within permissible maximum limit of GPCB	Negative Implications
10	Water and Effluent Management	Risk	Chemical production is a water intensive industry owing to its water usage in its day-to-day operations. Water scarcity is a significant risk for businesses that rely on water for their operations. Water scarcity can lead to disruptions in business operations, supply chains, and increased costs of raw materials, which can all have financial implications. Water scarcity can also pose a threat to the health and safety of employees and the local community, which could result in legal and reputational risks.	Water is a crucial resource and we are committed to conserve it. One of our plants has zero liquid discharge and treated water reused in utility to reduce overall fresh water withdrawal. While in another plant, our Waste water is treated in a Effluent Treatment plant and discharge in NCTL common drain after achieving prescribed Limit.	Negative Implications
11	Local Community Engagement	Opportunity/ Risk	Risk: Chemical manufacturing involves producing harmful effluents & gases as by products which may negatively impact the local surroundings. It may lead to long-term health and ecological impact if not managed properly. Opportunity: Engagement with local communities helps in earning goodwill and trust building. Hiring from local area can promote employment and provide cheap labour.	The Company regularly engages with local communities to understand their needs and expectation, thereby, operate in harmony with them. They work towards providing services in the field of rural development, drinking water projects, providing solar street lights- water pumps, women education etc. to name a few. Services from local contractors and service providers are used to best possible extent	Positive and Negative Implication, Both
12	Strengthened ESG Data Assurance & Reporting Standards	Opportunity	Evolving regulatory expectations around third-party assurance of ESG performance data give the Company an opportunity to strengthen the rigour, credibility and transparency of its sustainability reporting. Moving to a higher standard of assured ESG disclosure builds stakeholder trust and positions the Company as a leader in responsible reporting practices among its peers.	Appointed an independent assurance provider for enhanced ESG data assurance; strengthened internal ESG data management systems, controls and SOPs; conducted an internal readiness review and management sign-off ahead of external assurance.	Positive Implications (stronger investor confidence, improved credit and ESG ratings, better access to capital)
13	Global Climate Disclosure & Risk Readiness	Opportunity	Investors, customers and regulators increasingly value transparent, forward-looking climate disclosures. The Company has decided to participate in a leading global climate disclosure platform and undertake a structured climate risk assessment covering physical risks (e.g. water stress, extreme weather) and transition risks across its manufacturing locations, positioning it ahead of emerging regulatory and customer expectations.	Engaged external experts to support the climate disclosure process; initiated scenario-based physical and transition climate risk assessment aligned with global best practice; mapped Scope 1, 2 and 3 emissions as a baseline for ongoing climate risk management.	Positive Implications (improved investor confidence and stronger market access)

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)
14	Science-based Emission Reduction Targets	Opportunity	Global customers, particularly in the pharmaceutical and agrochemical value chains, increasingly value suppliers with credible, science-based decarbonisation commitments. The Company is planning to set and validate near-term emission reduction targets aligned with global climate goals, strengthening its climate credibility, customer relationships and long-term competitiveness.	Established a Scope 1, 2 and 3 GHG emissions baseline; initiated a structured target-setting process aligned with globally recognised science-based methodologies; engaging with the relevant validating body to formalise near-term targets.	Positive Implications (enhanced customer trust and long-term cost efficiency through decarbonisation)
15	Global Supply Chain Resilience & Diversification	Opportunity	Evolving global trade dynamics and regional geopolitical developments present an opportunity for the Company to build a more resilient, diversified and agile supply chain network. Proactively strengthening sourcing, logistics and inventory strategies reduces dependency on any single source and enhances long-term competitiveness.	Diversifying the supplier base across geographies; maintaining strategic inventory buffers for critical raw materials; developing alternate freight routes and logistics partnerships; strengthening a dedicated risk-monitoring function to track global developments proactively.	Positive Implications (improved supply security and long-term cost stability)
16	Global Expansion	Opportunity	The Company expanded its global manufacturing and distribution footprint, diversifying revenue streams and gaining access to new markets, customers and technologies. This expansion strengthens the Company's global competitiveness and long-term growth trajectory.	ESG and compliance due diligence conducted as part of the investment process; harmonising Health, Safety, Environment and governance policies across newly entity;	Positive Implications (revenue and market diversification, broader global presence)
17	Human Capital Growth & Talent Management	Opportunity	The Company's employee count has grown significantly, driven by organic growth and recent acquisitions. This expanding, more geographically diverse workforce reflects the Company's growth momentum and provides an opportunity to build a stronger talent pipeline, deeper capabilities and a more diverse, engaged organisation.	Structured onboarding and training programs rolled out across locations; HR policies and labour-law compliance extended to new entities and geographies; periodic employee engagement surveys; career development and diversity & inclusion initiatives strengthened.	Positive Implications (stronger workforce capability and business continuity supporting growth)

SECTION B: Management and Process Disclosures

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	https://acutaas.com/sustainability								
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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	We are practicing following Standards: 1. ISO 9001:2015 – Quality Management System 2. ISO 14001:2015 – Environment Management System. 3. ISO 45001:2018 – Occupational Health & Safety Management System. 4. ISO 50001: 2018 – Energy Management System 5. Good Manufacturing Practice (GMP) for active pharmaceutical ingredients (ICHQ7 & Q9) 6. EcoVadis Platinum Medal has been awarded to the Company 7. SA- 8000 social accountability 8. ISMS 27001- Information Security Management System 9. The company is also responsible participant of United Nations Global Compact and supports its 17 SDGs and 10 Principles.								

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.	Acutaas Chemicals Limited has continued to strengthen its sustainability journey, marked by the publication of its fourth Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. During the year, the Company has set out the following forward-looking commitments with defined timelines: Enhanced ESG data assurance: Progressing towards independent assurance of key ESG performance indicators, with external assurance readiness targeted within FY 2026-27. Global climate disclosure and risk readiness: Committed to participating in a leading global climate disclosure platform and completing a structured climate risk assessment covering physical and transition risks across its manufacturing locations, to be completed within FY 2026-27. Science-based emission reduction targets: Working towards formal validation of near-term GHG emission reduction targets aligned with globally recognised science-based pathways, targeted for submission within the next 12–18 months. Global supply chain resilience: Continuing to diversify its supplier base and strengthen inventory and logistics resilience across geographies on an ongoing basis. Workforce capability building: Continuing to strengthen talent acquisition, training, and employee engagement programs to support the Company's expanding and increasingly geographically diverse workforce.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	At Acutaas Chemicals Limited, our commitment to sustainability is underpinned by a strong governance framework that ensures accountability, transparency, and alignment with our long-term business objectives. We continuously monitor our progress towards the ESG Goals and take timely, data-driven actions to stay on course. Oversight of our ESG strategy is integrated into our corporate governance structure, ensuring that sustainability remains a core focus across all levels of the organization. The Managing Director and the ESG Committee receive quarterly updates on ESG performance, enabling informed decision-making and proactive course correction where necessary. To further strengthen oversight, we have established an ESG Committee that includes an Independent Director, reinforcing our commitment to independent and objective governance. The ESG Committee plays a pivotal role in: - Supporting the Board in steering ESG strategy and risk management. - Monitoring progress against stated ESG goals and key performance indicators. - Reviewing and recommending enhancements to ESG-related policies, practices, and initiatives. - Ensuring the relevance, effectiveness, and alignment of our sustainability efforts with stakeholder expectations and global best practices. This governance structure enables us to embed sustainability into our business strategy and operations, drive continuous improvement, and create long-term value for all stakeholders. Additionally, the company is committed to innovation and technology, having adopted digital platforms to excel in achieving its Environmental, Social, and Governance goals. This digital approach enhances our ability to track, report, and meet our ESG commitments efficiently.								

Governance, leadership and oversight

Message from the Chairman of ESG Committee

Dear Stakeholders,

It gives me great pleasure to share Acutaas Chemicals Limited's progress on our Environmental, Social and Governance (ESG) journey during FY 2025–26.

At Acutaas, we believe that sustainable growth is not separate from business growth—it is fundamental to it. As we expand our capabilities, strengthen our global presence and create value for our customers, we remain equally committed to reducing our environmental footprint, enabling our people and communities to prosper, and upholding the highest standards of governance and ethical business conduct.

Accelerating our transition towards cleaner energy:

Climate action continues to be one of our key priorities. During the year, we commissioned additional 5 MW solar power project taking our total installed solar capacity to 15.8 MW. During the year, these renewable energy assets contributed to the generation of 1,70,18,414 kWh of clean energy thus contributing to around 52% of electricity requirements of Ankleshwar & Jhagadia manufacturing units, strengthening our transition towards a lower-carbon operating model.

Strengthening ESG governance and transparency:

As ESG expectations continue to evolve globally, we are strengthening our systems for ESG data management, controls and governance. We are working towards enhanced assurance of our sustainability information and preparing to participate in leading global climate-disclosure initiatives. At the same time, we are progressing towards the development of science-based emission reduction targets.

Our objective is clear, to move beyond compliance and build a culture of credible measurement, transparency, accountability and continuous improvement. We recognise that robust ESG performance depends not only on what we achieve, but also on the quality, consistency and transparency with which we measure and communicate our progress.

Putting people at the centre of our progress

Our people remain at the heart of Acutaas. As our business has grown, so has our workforce, and we continue to invest in capability building, learning and development, workplace well-being and a culture of safety and inclusion. Recently, Acutaas has been recognized as a Great Place to Work. While certifications are encouraging, what makes this recognition truly meaningful is what it represents—a culture built on trust, collaboration, learning and shared purpose.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Recognitions									
Our sustainability efforts have continued to receive external validation. During the year, we elevated our EcoVadis rating from Gold to Platinum, a testament to our continuous improvement in ESG practices. We are proud to share that the Company has achieved remarkable Responsible Care Certification, from the Indian Chemical Council. This certification reaffirms our commitment to maintaining the highest standards of safety, environmental stewardship and responsible operations as we continue to grow.									
Creating long-term value, responsibly									
Looking ahead, our focus will be on translating our ESG commitments into measurable outcomes. We will continue to accelerate renewable energy adoption, improve energy and resource efficiency, strengthen emissions measurement, advance circularity and responsible resource management, enhance ESG data governance and assurance, and deepen our engagement with employees, customers, suppliers, investors and communities.									
We recognise that the journey towards sustainability is continuous. There will be challenges, but there will also be opportunities to innovate, collaborate and create lasting value. Our commitment is to approach this journey with ambition, discipline and transparency.									
I would like to express my sincere appreciation to our employees, customers, business partners, communities, investors and all our stakeholders for their continued trust and support. Together, we will continue to build an Acutaas that is competitive, responsible, resilient and sustainable—creating enduring value for all our stakeholders and for generations to come.									
Acutaas Chemicals Limited									
Ram Mohan Lokhande									
Whole Time Director and chairman of ESG Committee									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Nareshkumar R. Patel Executive Chairman & Managing Director Mr. Ram Mohan Lokhande Whole Time Director ESG Committee Members.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Board has constituted ESG Committee and composition of the committee is as follows: Mr. Ram Mohan Lokhande – WTD and Chairman of ESG Committee Mr. Girikrishna Maniar – Independent Director and Member Mr. Pratik Thakor – Member Mr. Hemant Patel – Member Mr. Uday Desai- Member Mr. Sanjib Mukerjee – Member till 10/05/2025 During the FY 2025-26, ESG Committee met thrice on April 23, 2025, August 19, 2025 and January 23, 2025. All members of the committee, attended the meeting during FY 2025-26. The charter of ESG Committee including terms of reference and sustainability related policies adopted by ESG committee is available on the website of company at Acutaas Corporate Policies								
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.								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Review is done by ESG Committee of the Board								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Review is done by ESG Committee of the Board								
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.	The policies are reviewed internally by the relevant departments of the Company subject to updates if required by ESG Committee.								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: Principle Wise Performance Disclosure

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	Company has conducted familiarization program for Directors with an objective to make them aware regarding the nature of the industry and business, operations, regulatory environment, roles & responsibilities, and code of conduct adopted by company. Topics covered were as under: 1) ESG and sustainability 2) Training on Statutory and Legal updates 3) Awareness session on Business overview and trend , Risk management, HR and employee welfare updates 4) Awareness session on BRSR and BRSR Core Requirements	100%
Key Managerial Personnel	4	Various topics like Data Integrity & Data Privacy, Prevention of Sexual Harassment, ESG related aspects. Training sessions were conducted covering following topics : 1) ESG and sustainability 2) Business ethics, values and Code of conduct 3) Leadership Skills 4) Train the Trainer 5) Risk Assessment and mitigation 6) POSH and Social Accountability	100%
Employees other than BoD and KMPs	440	The topics covered included 1) Code of conduct and values 2) Behavioural training 3) Time Management, Skill development 4) ESG and sustainability 5) Technical Training 6) Health & Safety trainings 7) Fire Fighting 8) POSH and social accountability	For Health & Safety: 100% For other topics: 84.03%
Workers	240	The topics covered included Health and Safety trainings, firefighting ,POSH, SA8000 Principles and skill upgradation	For Health & Safety: 100% For other topics: 86.89%

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):

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine	NIL	Not Applicable	NIL	NIL	NA
Settlement	NIL	Not Applicable	NIL	NIL	NA
Compounding fee	NIL	Not Applicable	NIL	NIL	NA
Non - Monetary					
Imprisonment	NIL	Not Applicable	NIL	Nil	NA
Punishment	NIL	Not Applicable	NIL	Nil	NA

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

Details of the appeal or revision preferred in cases where monetary or non-monetary action has been appealed

Sr.	Case Details	Name of the regulatory/ enforcement agencies/judicial institutions
1	Not Applicable	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy?

Acutaas Chemicals Limited is committed to maintaining the highest standards of integrity and ethical conduct in all its business operations. To uphold these values, the Company has implemented a robust Anti-Corruption and Bribery Policy, which explicitly prohibits any form of corruption or unethical business practices. This policy forms a key component of our overall commitment to responsible business conduct.

In addition to our Anti-Corruption and Bribery Policy, the Company has adopted a **comprehensive Ethical Governance Policy**, which brings corruption, conflict of interest, fraud, anti-money laundering and information security under a single, integrated governance framework applicable across all our manufacturing units, the registered office, R&D unit, warehouses, and our supply chain. The policy applies uniformly to all employees, workers, contractors and stakeholders associated with the Company, directly or indirectly.

Under this policy, the Company strictly prohibits bribery, kickbacks and any form of corrupt practice, and promotes transparency in financial transactions through a culture that encourages reporting of suspicious activity. The policy also mandates timely disclosure and mitigation of conflicts of interest, institutes internal controls and audits to prevent and detect fraud, requires due diligence on business partners and transactions to guard against money laundering, and safeguards sensitive information through encryption, access controls and regular cybersecurity assessments, backed by ongoing employee training across all these areas.

Web-link to policies:

- Anti-Corruption & Bribery Policy: [ACUTAAS Anti Corruption & Bribery Policy](#)
- Ethical Governance Policy: [Ethical Governance Policy](#)

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

	FY (2025-26)	PY (2024-25)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY (2025-26)		PY (2024-25)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

Not Applicable

8. Number of days of accounts payables

	FY (2025-26)	PY (2024-25)
i) Accounts payable x 365 days (₹)	55055,77,67,790	56770,76,36,689
ii) Cost of goods/services procured (₹)	561,81,12,406	705,57,19,000
iii) Number of days of accounts payables	98	80

9. Openness 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

(in ₹)

Parameter	Metrics	FY (2025-26)	PY (2024-25)
Concentration of Purchase	a. i) Purchases from trading houses	133,84,04,081	126,69,02,283
	ii) Total purchases	509,32,16,973	475,37,37,593
	iii) Purchases from trading houses as % of total purchases	26.28%	26.65%
	b. Number of trading houses where purchases are made	560	503
	c. i) Purchases from top 10 trading houses	44,64,74,401	68,64,96,721
	ii) Total purchases from trading houses	133,84,04,081	126,69,02,283
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	33.36%	54.19%

(in ₹)

Parameter	Metrics	FY (2025-26)	FY (2024-25)
Concentration of Sales	a. i) Sales to dealer / distributors	10,38,79,986	25,51,92,225
	ii) Total Sales	1323,79,22,341	989,83,46,028
	iii) Sales to dealer / distributors as % of total sales	0.78%	2.58%
	b. Number of dealers / distributors to whom sales are made	53	24
	c. i) Sales to top 10 dealers / distributors	9,76,50,422	22,19,57,884
	ii) Total Sales to dealer / distributors	10,38,79,986	25,51,92,225
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	94.00%	86.98%

(in ₹)

Parameter	Metrics	FY (2025-26)	PY (2024-25)
Share of RPT in	a. i) Purchases (Purchases with related parties)	167,47,285	11,180,871
	ii) Total Purchases	509,32,16,973	475,37,37,593
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.33%	0.24%
	b. i) Sales (Sales to related parties)	15,39,373	23,73,355
	ii) Total Sales	1323,79,22,341	989,83,46,028
	iii) Sales (Sales to related parties as % of Total Sales)	0.01%	0.02%
	c. i) Loans & advances given to related parties*	147,84,50,000	222,37,695
	ii) Total loans & advances	156,75,65,384	222,37,695
	iii) Loans & advances given to related parties as % of Total loans & advances	94.32%	100%
	d. i) Investments in related parties	49,99,99,920	0
	ii) Total Investments made**	121,52,58,433	0
	iii) Investments in related parties as % of Total Investments made	41.14%	0

*Loan given to to Wholly owned subsidiaries of Company

**Investments made in wholly owned subsidiary of company

Leadership Indicators

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

Sr.	Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	1	ESG (Environmental , Social and Governance) Awareness Training	45.05%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If yes provide details of the same.

The Company has established robust processes to manage and avoid conflicts of interest involving board members and senior management. A dedicated policy is in place requiring annual conflict of interest declarations from all board members, senior management, and employees. The Company's Code of Conduct, which outlines these guidelines, is available on the Company's website for reference.

Web-links for reference: [Code of Conduct](#) and [Acutaas Corporate Policies](#)

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

Essential Indicators

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

	FY (2025-26)	PY (2024-25)	Details of improvements in environmental and social impacts
R&D	1.72%	1.45%	Our organization actively invests in R&D to develop innovative and sustainable API intermediates, fine chemicals, CDMO/CMO molecules, semiconductor chemicals, and battery chemicals with improved environmental and social performance. Our R&D efforts focus on greener synthesis routes, higher process yields, reduced waste generation, lower solvent and energy consumption, and the adoption of safer and more environmentally responsible raw materials. We continuously evaluate opportunities to implement green chemistry principles, improve resource efficiency, reduce emissions, and enhance product quality and safety throughout the product lifecycle. In addition, our R&D programs support safer manufacturing processes, improved occupational health and safety, regulatory compliance, and responsible stewardship of chemical products. Through ongoing R&D, we aim to deliver high-performance chemical solutions while minimizing environmental impact and creating long-term value for customers, employees, and society.
Capex	14.77%	19.39%	Specific R&D Projects Green Process Development for API Intermediates - Redesigned synthetic routes to improve reaction yield and selectivity. - Reduced solvent consumption through solvent recovery and replacement with less hazardous alternatives. - Minimized waste generation and lowered E-factor (waste per unit of product). Impact: Reduced chemical waste, lower resource consumption, and safer handling conditions for employees. Sustainable Manufacturing of Fine Chemicals - Developed catalytic processes that reduce reaction steps and raw material usage. - Developed the process in flow chemistry to reduce overall waste, hazardous and energy consumption - Optimized process parameters to reduce energy consumption during production. Impact: Lower carbon footprint, reduced energy use, and improved manufacturing efficiency.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	The Company has established mechanism to sustainably procure raw materials from diverse suppliers, taking into account factors such as availability, transportation, and the requirements of our manufacturing facilities. Guided by our Sustainable Procurement Policy, all procurement of goods and services is carried out with due consideration for health, safety, environmental impact, and the conservation of natural resources. In line with our commitment to responsible sourcing, we have also begun assessing the potential negative impacts of upstream and downstream GHG emissions in our procurement decisions. The Company has implemented a comprehensive Supplier Code of Conduct (COC), which outlines clear guidelines on environmental management, pollution prevention, and waste management, while also reflecting our vision and mission. The Supplier COC applies not only to domestic and global suppliers but also to their employees, agents, and contractors. These policies and standards ensure that our procurement practices align with our sustainability goals and promote responsible business conduct throughout our supply chain.	
b. If yes, what percentage of inputs were sourced sustainably?	Company works with suppliers who diligently follow sustainable procurement practices. In subsequent years, necessary action will be taken to account for the percentage of inputs 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)	We outsource the disposal of this waste to GPCB-approved third parties for recycling	
(b) E-waste	We outsource the disposal of this waste to GPCB-approved third-party vendors, who ensure it is sent to authorized recycling facilities	
(c) Hazardous waste	We are taking a multi-pronged approach to dispose of this waste by sending it to different facilities. This includes sending some of it to landfills, some to recycling facilities, and also utilizing co-processing methods.	
(d) other waste	Our non-hazardous waste primarily consists of plastics, metal and wooden waste, which is typically generated from aging process equipment or as part of routine maintenance activities.	
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).	No	
If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	No	
If not, provide steps taken to address the same.	Since our company primarily serves the B2B segment, we believe that Extended Producer Responsibility (EPR) regulations do not apply to our business activities.	

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)?	No	
	If yes, provide details:	NA	
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.	NA	
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).		
Sr. No	Indicate Input Material	Recycled or re-used input material to total material	
		FY (2025-26)	PY (2024-25)
1	Toluene	60.95%	73.83%
2.	Methanol	11.49%	22.47%
4.	Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:		

Indicate Input Material	FY (2025-26)			PY (2024-25)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	NA					

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Not Applicable

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	909	909	100%	909	100%	0	0%	909	100%	0	0%
Female	31	31	100%	31	100%	31	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	940	940	100%	940	100%	31	3.30%	909	96.70%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	66	66	100%	66	100%	0	0%	66	100%	0	0%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	67	67	100%	67	100%	1	1.49%	66	98.51%	0	0%
Other than permanent workers											
Male	694	0	0%	694	100%	0	0%	0	0%	0	0%
Female	12	0	0%	12	100%	0	0%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	706	0	0%	706	100%	0	0%	0	0%	0	0%

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

	FY (2025-26)	FY (2024-25)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	6,59,56,724	6,12,12,700
ii) Total revenue of the company	13696705208	10081702000
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.48%	0.61%

2. Details of retirement benefits

Benefits	FY (2025-26)			PY (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	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	49.00%	100.00%	Yes	15.00%	100.00%	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?

As Acutaas Chemicals Limited operates in a highly specialized and hazardous industry, we currently do not employ differently-abled individuals due to the specific nature of the work environment. However, this in no way diminishes our commitment to inclusivity, diversity, and equal opportunity in the workplace.

We remain dedicated to creating an environment where individuals of all abilities can thrive. Should we employ persons with specific needs in the future, we will proactively implement appropriate facilities, workplace accommodations, and safety measures to ensure their well-being and accessibility. These measures will be designed in full compliance with applicable regulations, including the Rights of Persons with Disabilities Act, 2016, and aligned with our core values of respect and inclusion.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes. At Acutaas Chemicals Limited, we are committed to fostering a workplace that promotes diversity, equity, and inclusion. Our Equal Opportunity Policy ensures that no employee or prospective employee is discriminated against on the grounds of disability. We believe in providing a fair and supportive environment where all employees are treated with dignity and respect.

The Company is committed to ensuring that individuals with disabilities are given equal opportunities in all aspects of the employment relationship. This includes, but is not limited to, the hiring and selection process, promotions, transfers, training opportunities, compensation, employee benefits, termination or retirement policies, and disciplinary practices.

We strive to create an inclusive environment where employees with disabilities are provided the necessary support and accommodations to succeed and thrive in their roles.

The Equal Opportunity Policy can be assessed at : [Microsoft Word - ACUTAAS Equal Opportunity Policy](#)

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%	0.00	0.00
Female	0%	0	0.00	0.00
Total	100%	100%	0.00	0.00

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	The Company has grievance handling policy, which is available internally, to promote supportive and open culture for accepting, assessing resolving complaints in most transparent and ethical manner. A Internal Grievance Committee is constituted at every plant location, inclusive of members comprising of Director, Senior person from HR, Plant head and other members, to address the concerns raised by employees and provide prompt and fair resolution following efficient procedure : Employee and worker shall discuss the same with immediate superior and department Head. If the grievance is not resolved after discussion at department level, the employee and worker shall raise the grievance through HRIS at Unit Level and if still not addressed, employee can approach Manager HR or Stakeholders Grievance Committee.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY (2025-26)			PY (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	940	0	0%	812	0	0%
Male	909	0	0%	776	0	0%
Female	31	0	0%	36	0	0%
Other	0	0	0%	0	0	0%
Total Permanent Workers	67	0	0%	67	0	0%
Male	66	0	0%	65	0	0%
Female	1	0	0%	2	0	0%
Other	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY (2025-26)					PY (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 / D)	No. (F)	% (F / D)
Employees										
Male	909	909	100%	759	83.50%	776	776	100%	660	85.05%
Female	31	31	100%	30	96.77 %	36	36	100%	35	97.22%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Total	940	940	100%	789	83.94%	812	812	100%	695	85.59%
Workers										
Male	66	66	100%	51	77.27%	65	65	100%	57	87.69%
Female	1	1	100%	1	100%	2	2	100%	2	100%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Total	67	67	100%	52	77.61%	67	67	100%	59	88.06%

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. (B)	% (B/ A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	909	769	84.60%	776	745	96.01%
Female	31	25	80.65%	36	26	72.22%
Other	0	0	0	0	0	0
Total	940	794	84.47%	812	771	94.95%
Workers						
Male	66	61	92.42%	65	65	100.00%
Female	1	1	100%	2	2	100.00%
Other	0	0	0.00%	0	0	0.00%
Total	67	62	92.54%	67	67	100.00%

10. Health and safety management system:

Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).

Yes. The Company has implemented a robust Occupational Health & Safety (OHS) management system that covers 100% of its manufacturing facilities, reflecting its firm commitment to protecting the health, safety, and well-being of every employee and contract worker on site.

Key features of the OHS management system include:

- **Structured safety protocols** governing operations across all manufacturing units
- **Regular risk assessments** to proactively identify and mitigate workplace hazards
- **Continuous employee training** on safe work practices and emergency preparedness
- **Ongoing monitoring and review** to prevent workplace accidents and drive continuous improvement in safety performance

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

Yes. As part of our ISO 45001:2018 Occupational Health and Safety Management System and SA 8000 Standard, we have implemented a structured Hazard Identification, Risk Assessment, and Risk Management (HIRAC) process. This process covers both routine and non-routine activities and includes qualitative and quantitative assessments of hazards related to our operations, including the handling and use of hazardous chemicals. The key processes involved in hazard identification and risk assessment include:

- **Hazard and Risk Assessment** – We conduct both qualitative and quantitative assessments to identify potential hazards across all operational activities, with particular focus on the use of hazardous chemicals and high-risk areas.
- **Routine and Non-Routine Assessments** – Hazards are evaluated regularly through routine assessments, as well as for non-routine tasks or changes in processes, to account for any new or emerging risks.
- **Development of Mitigation Plans** – For areas identified as high-risk, we develop and implement targeted mitigation strategies to minimize or eliminate the associated hazards. These plans are continuously monitored for effectiveness.
- **Third-Party Safety Audits** – In line with legal regulations and our commitment to safety, we conduct third-party safety audits every two years. These audits help ensure compliance with established safety standards and identify areas for further improvement.

The Company has established dedicated Standard Operating Procedures (SOPs) and internal practices to carry out this due diligence and risk assessment framework, ensuring robust safety governance across all operations.

Reflecting this commitment to safety-by-design, our new manufacturing plant at Ankleshwar has been established with modern safety protocols and practices built into its operations from the ground up — ensuring that hazard identification, risk assessment, and mitigation frameworks are embedded from the earliest stage of the facility's lifecycle, rather than retrofitted later.

This comprehensive approach ensures that all risks are appropriately managed, safety measures remain effective, and the Company stays in full compliance with health and safety regulations, safeguarding the well-being of its workforce. Health and safety continues to be recognized as one of the Company's key material issues, and this continued investment in modern infrastructure and governance across both existing and new facilities underscores its commitment to maintaining the highest standards of workplace safety.

b. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?

Yes, the Company has established robust processes to empower workers to report work-related hazards and remove themselves from potential risks.

- **Safety Committees** – A dedicated safety committee is constituted at each plant location. Employees are encouraged to report any hazards or unsafe conditions to the committee, which is responsible for addressing these concerns promptly and taking corrective actions.
- **Daily Safety Meetings** – In addition to formal reporting channels, all employees are given the opportunity to raise work-related concerns and discuss safety incidents during daily meetings conducted at each plant. This platform ensures open communication and a proactive approach to identifying and mitigating risks.
- **Right to Remove Themselves from Risks** – Employees are empowered to remove themselves from situations that they perceive as unsafe without fear of reprisal. This aligns with our commitment to a safety-first culture and ensures that workers' well-being is always prioritized.

These measures collectively contribute to maintaining a safe work environment where hazards are promptly identified and addressed, and where employees are encouraged to take an active role in safeguarding their health and safety.

c. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, company provides free medical check ups, health awareness programmes, direct consultation to In house medical practitioners & Doctors, medical insurance facilities for all occupational and non-occupational health issues, to all employees and workers at all manufacturing locations.

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

Safety Incident/Number	Category	FY (2025-26)	PY (2024-25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.30
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Operations are conducted under controlled conditions with appropriate safety measures in place at every stage, forming an integral part of the Company's approach to preventing workplace incidents and maintaining high safety standards.

Accident and Incident Management

The Company has implemented a robust Accident Management System requiring all employees to promptly report accidents, incidents, near misses, and unsafe conditions or acts. Every report triggers a thorough investigation to determine the root cause, followed by the implementation of preventive and corrective actions to avert recurrence.

Training and Emergency Preparedness

- A **mandatory Health and Safety induction program** is conducted for all new hires, facilitated by the Environmental, Health, and Safety (EHS) department, covering comprehensive safety protocols and emergency procedures.
- **Regular safety mock drills** are conducted to ensure employees are well-prepared to respond swiftly and effectively in emergency situations.
- **Emergency response plans** are developed and reviewed periodically to address potential unforeseen events, ensuring swift and effective action when needed.

Regulatory Compliance and Best Practices

The Company adheres to all relevant standards and regulations, including applicable ISO standards, the Factories Act, the Environment (Protection) Act, and the Air/Water (Prevention and Control of Pollution) Acts. Best practices routinely implemented include:

- Risk Assessment
- Workplace Exposure Measurement
- Regular medical check-ups for employees

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

	FY (2025-26)			PY (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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

During the past financial year, there were no significant safety-related incidents that required reporting. However, there were a few first-aid related incidents that occurred, which were promptly addressed through appropriate corrective and preventive actions to prevent re-occurrence of any safety related incidents like regular trainings on ensuring safety protocols and procedures, usage of safety equipment, gears & aids and its handling, simulation of safety related incidents and response systems, etc.

Leadership Indicators

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N).	Yes

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

As per the provisions in Company policy, all value chain partners are required to provide proof of statutory dues paid within time limit to respective authorities while raising the sales invoices.

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	
	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Employees	0	0	0	0
Workers	0	1	0	1

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)

- No

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	45%
Working Conditions	45%

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.

Not Applicable

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

Essential Indicators

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

The Company employs a systematic approach to identify and engage with key stakeholder groups that have a direct impact on its operations and overall performance. Both internal and external stakeholders are considered in this process to ensure a comprehensive understanding of the factors that influence and are influenced by the Company's activities.

The identified key stakeholder groups include:

- Employees – Internal stakeholders who are integral to the Company's success and whose engagement is critical for fostering a productive, collaborative, and inclusive work environment.
- Customers – A vital external group whose needs, preferences, and feedback directly shape the Company's products, services, and market strategies.
- Investors and Shareholders – Key stakeholders with a vested interest in the Company's financial performance, growth prospects, and overall governance.
- Suppliers – External partners who contribute to the Company's supply chain, and whose relationships impact operational efficiency and sustainability practices.
- Local Communities – Communities in proximity to the Company's operations, whose concerns, such as environmental impact and social welfare, are considered in the Company's corporate responsibility efforts.
- Non-Governmental Organizations (NGOs) – Organizations that provide insights into social, environmental, and humanitarian issues, and often collaborate with the Company on sustainability and corporate social responsibility initiatives.

- Contractors – External parties engaged for specific projects or services, whose performance and safety standards are closely monitored to ensure alignment with the Company's values and operational needs.
- Regulatory Authorities – Governmental bodies that establish and enforce legal and regulatory frameworks, ensuring compliance with relevant laws, standards, and industry best practices.

This comprehensive stakeholder mapping process helps the Company to assess the various interests, concerns, and expectations of these groups, and to engage with them effectively in a manner that supports mutual growth and long-term sustainability.

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

Sr. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Shareholders	No	E-mail • Annual Report • Press releases • Company website • Regulatory filings	Quarterly As per requirement	Financial performance, Business growth, Business strategy, Future investments, Transparency, Good governance practices, Social responsibility, Environmental initiatives of the Company.
2	Employees	No	• Employee engagement • Newsletters • Policies • Training and development	Regularly	• Environment, Health and safety • Training and learning • Career Development and Growth opportunities • Job security • Fair remuneration • Diverse, inclusive, and enabling work culture • Employees Well being
3	Customers	No	• Surveys • Performance review meetings • Customer meetings and audits	Regularly	• Accessibility and affordability of Healthcare • Product quality and safety • Data privacy and security • Value added services • Supply chain management
4	Suppliers	No	• Supplier performance evaluation • Supplier engagement forum • Procurement meetings	As per requirement	• Ethical business conduct • Risk and opportunity management • Material sourcing • Sustained business growth • Contract development and procurement • Timely payment of invoices
5	Local Communities	Yes	• Community Meetings • CSR projects • Employee social impact • Awareness programs	Continuous / Need based,	Health, Education, Sanitation, Community Development Initiatives, Local Hiring, etc.
6	Contractors	No	Notice Board	Continuous basis	Compliance with applicable laws and regulations, Efficient service, Long-term association, Health & Safety ISO and OHSAS standards, Ethical behaviour
7	Regulatory Authorities	No	• Legal filings • Industry representations • Forums	As per requirement	• Business & environmental performance of the Company • Regulatory compliance Statutory approvals • Corporate governance • Disclosures

Leadership Indicators

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

The Company follows a structured, 4-stage approach to stakeholder engagement, ensuring that dialogue with key stakeholder groups is responsive at the operational level while keeping the Board informed on stakeholder priorities:

Stage 1: Delegation & Ownership

- Responsibility for stakeholder consultation is delegated to relevant business and functional heads across the organization.
- These leaders are entrusted with maintaining ongoing dialogue with key stakeholder groups, including employees, customers, suppliers, regulators, investors, and local communities.

Stage 2: Engagement & Issue Identification

- Functional heads engage directly with stakeholders to identify material concerns, expectations, and emerging issues relevant to economic, environmental, and social matters.
- This ensures engagement remains grounded, contextual, and responsive to the specific needs of each stakeholder group.

Stage 3: Feedback Review & Escalation

- Feedback gathered through these engagement activities is systematically reviewed and addressed at the operational level.
- Significant insights or concerns arising from stakeholder consultations are escalated through internal reporting mechanisms for further attention where required.

Stage 4: Board Oversight & Strategic Integration

- Escalated matters are communicated to the Stakeholders Committee of the Board of Directors through periodic management reports or specific briefings.
- This keeps the Board informed of stakeholder priorities, supports informed decision-making, and ensures corporate strategy remains aligned with stakeholder expectations — fostering trust, transparency, and long-term value creation.

This structured, 4-stage approach reflects the Company's commitment to continuous and meaningful stakeholder engagement as a key element of its sustainability and governance practices.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.

Yes, stakeholder consultation continues to play a pivotal role in the Company's approach to identifying and managing key environmental, social, and governance (ESG) topics. As part of its materiality assessment process, the Company engages with both internal and external stakeholders including employees, customers, suppliers, investors, regulators, and local communities to identify significant ESG factors that are crucial to the Company's operations and long-term success.

During FY 2025-26, the Company undertook a review and update of its materiality assessment to reflect its evolving business context, including its expanding global footprint growing workforce, and heightened stakeholder expectations around climate transparency and science-based emission reduction. This updated assessment has helped the Company identify emerging priority areas such as global supply chain resilience, responsible integration of newly acquired entities, enhanced climate risk disclosure, and strengthened ESG data governance, alongside its continuing focus on carbon emissions and energy management, water stewardship, and waste management.

Based on the outcomes of this materiality assessment, the Company has formulated a comprehensive Environmental, Social, and Governance (ESG) Policy. This policy serves as a guiding framework, outlining the Company's commitment to managing and addressing the material ESG topics identified through stakeholder input, and is periodically reviewed to remain responsive to the Company's growing scale of operations and stakeholder expectations. It supports the integration of sustainable practices into business operations, aligning corporate goals with stakeholder priorities and broader societal needs, and reinforces the Company's commitment to building a responsible, resilient, and future-ready organization.

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

The Company is committed to inclusive and equitable development, with a strong focus on addressing the needs of vulnerable and marginalized stakeholder groups. Through its Corporate Social Responsibility (CSR) initiatives, the Company has actively engaged with these communities to understand their challenges and implement targeted interventions that contribute to their overall well-being.

For FY 2025-26, the Company's CSR Committee approved an annual outlay of ₹295 Lakhs, directed towards the following key focus areas across Surat district and other locations in Gujarat and India:

- Education (₹185 Lakhs) – Enhancing access to quality education and skill development for students and underprivileged children through scholarships, infrastructure support, and learning resources.
- Healthcare (₹40 Lakhs) – Providing essential medical services through preventive healthcare activities, including medical camps, artificial organ donation support, medical equipment donation, and hospital construction in underserved regions.
- Water and Sanitation (₹15 Lakhs) – Facilitating access to clean drinking water and improved sanitation and hygiene facilities to reduce health risks in local communities.
- Rural Development (₹35 Lakhs) – Supporting community infrastructure, sustainable livelihoods, and women's empowerment initiatives in rural areas.
- Other Initiatives (₹20 Lakhs) – Covering additional community-focused activities under Schedule VII of the Companies Act, 2013, as identified through ongoing stakeholder engagement.

These initiatives are implemented directly or through implementing agencies, as prescribed under the Company's CSR Policy, with progress monitored on a half-yearly basis by the CSR Committee. They are designed in consultation with local communities and stakeholders to ensure they are relevant, impactful, and sustainable. By taking a participatory approach, the Company not only addresses immediate concerns but also empowers communities for long-term development, reinforcing its commitment to inclusive growth alongside its core business objectives.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	940	940	100%	812	812	100%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	940	940	100%	812	812	100%
Workers						
Permanent	67	67	100%	67	67	100%
Other than permanent	706	706	100%	586	586	100%
Total Workers	773	773	100%	653	653	100%

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

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
		Employees								
Permanent	940	0	0%	940	100%	812	0	0.00%	812	100%
Male	909	0	0%	909	100%	776	0	0.00%	776	100%
Female	31	0	0%	31	100%	36	0	0.00%	36	100%
Other	0	0	0%	0	0	0	0	0%	0	0
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
		Workers								
Permanent	67	0	0%	67	100%	67	0	0.00%	67	100.00%
Male	66	0	0%	66	100%	65	0	0.00%	65	100.00%
Female	1	0	0%	1	100%	2	0	0.00%	2	100.00%
Other	0	0	0	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	706	706	100%	0	0.00%	586	586	100%	0	0%
Male	694	694	100%	0	0.00%	573	573	100%	0	0%
Female	12	12	100%	0	0.00%	13	13	100%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%

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

	Male		Female		Other	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	362,50,014	2	10,00,000	0	0
Key Managerial Personnel	1	81,25,920	1	24,00,000	0	0
Employees other than BoD and KMP	904	4,79,256	30	4,86,768	0	0
Workers	66	4,36,638	1	3,99,312	0	0

b. Gross wages paid to females:

	FY (2025-26)	PY (2024-25)
Gross wages paid to females	2,03,19,816	1,82,22,744
Total wages	94,61,20,555	68,37,01,332
Gross Wages paid to females as a % of total wages	2.15%	2.67%

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, our organization has a dedicated focal point responsible for addressing human rights impacts and issues. The ESG Committee, which is constituted by the Board, plays a pivotal role in advising and guiding the management on the development and implementation of sustainable human rights policies. The committee also oversees the overall approach to human rights across the business.

To ensure effective implementation of these policies, the Human Resources Department is designated as the primary authority responsible for executing the policy. Additionally, the department conducts periodic audits to monitor compliance with the established provisions and to identify areas for continuous improvement.

Our Human Rights Policy encompasses key principles, including but not limited to:

- Freely Chosen Employment: Ensuring that all employment is voluntary and not forced.
- No Underage Workers: Strict prohibition against the employment of underage workers, in compliance with international labor standards.
- Minimum Wage and Benefits: Guaranteeing that all employees are compensated with at least the legally mandated minimum wage and benefits, in accordance with local laws.
- Humane Treatment: Upholding the dignity of all workers through a safe and respectful work environment, free from harassment or discrimination.
- Freedom of Collective Bargaining: Supporting the right of workers to freely associate, organize, and bargain collectively.
- Workplace Health and Safety: Maintaining safe working conditions and promoting the well-being of all employees through proactive safety measures and health initiatives.

Through these measures, we are committed to ensuring that human rights are respected and upheld across all levels of our operations.

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

The company is deeply committed to upholding human rights and fostering a work environment that is respectful, supportive, and inclusive for all stakeholders, including employees, management, the community, customers, and suppliers. To effectively address any grievances related to human rights concerns, we have put in place robust internal mechanisms.

We have established a Grievance Redressal and Handling Policy and a Human Rights Policy, which form the foundation of our approach to resolving human rights issues. These policies are clearly communicated to all employees, ensuring they are aware of the available channels for raising concerns and the procedures for addressing any violations. Both policies are designed to provide transparency and clarity in resolving grievances while ensuring fairness and impartiality.

The Human Resources (HR) Department is entrusted with the responsibility for the implementation, ongoing monitoring, and compliance of these policies. HR plays a critical role in ensuring that grievances are handled promptly and effectively, providing support to those involved and ensuring that any necessary corrective actions are taken. Additionally, the HR department is responsible for conducting periodic reviews to assess the effectiveness of these mechanisms and making improvements where necessary.

Our grievance redressal process is designed to ensure that all concerns related to human rights violations are taken seriously and resolved in a manner that protects the rights and dignity of all parties involved.

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

	FY (2025-26)			PY (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	0	0	NIL	0	0	NIL
Discrimination at workplace	0	0	NIL	0	0	NIL
Child Labour	0	0	NIL	0	0	NIL
Forced Labour/Involuntary Labour	0	0	NIL	0	0	NIL
Wages	0	0	NIL	0	0	NIL
Other human rights related issues	0	0	NIL	0	0	NIL

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

	FY (2025-26)	PY (2024-25)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Female employees / workers	0	0
iii) Complaints on POSH as a % of female employees / workers	0	0
iv) Complaints on POSH upheld	0	0

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

The Company is fully committed to fostering a safe, inclusive, and respectful work environment and has implemented a comprehensive Prevention of Sexual Harassment (POSH) Policy specifically designed to prevent and address instances of sexual harassment in the workplace.

- Internal Complaints Committees (ICCs) have been established to ensure that complaints related to sexual harassment are handled with confidentiality, fairness, and integrity, with members trained to manage complaints sensitively and provide timely resolutions.
- The policy outlines a clear and transparent procedure for filing complaints, with employees provided easy access to confidential reporting channels to raise concerns without fear of retaliation.
- Corrective actions and disciplinary measures against offenders are clearly specified, proportionate to the severity of the violation.
- Complainant protections are built into the policy — employees reporting incidents of harassment or discrimination are assured they will face no retaliation, discrimination, or adverse consequences from management or colleagues, and that grievances will be addressed impartially.
- The POSH Policy forms a key part of the Company's broader commitment to a workplace where every employee feels safe, respected, and valued, with necessary steps taken to safeguard individual rights and well-being and ensure swift, effective resolution of issues

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

Yes, the company ensures that human rights requirements are explicitly incorporated into all business agreements and contracts. We recognize the importance of upholding human rights standards in every aspect of our operations, and as such, we make it a point to include clear provisions that align with our commitment to ethical practices.

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%

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

NIL

Leadership Indicators

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

No such grievances on human rights violations.

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

The company is SA8000 certified, affirming our commitment to maintaining the highest standards of social accountability and human rights. As part of our continuous efforts to ensure a responsible and ethical business environment, a comprehensive social audit was conducted. This audit focused on multiple critical areas, including:

1. Labour Issues: The audit examined the company's adherence to national and international labor laws, ensuring fair treatment of workers and compliance with labor standards.
2. Workers' Safety and Well-Being: An in-depth review of workplace safety protocols, protective measures, and employee well-being programs was undertaken. The company ensures a secure working environment, with emphasis on physical and mental health.
3. Health and Safety Concerns: A detailed assessment of health and safety measures, including emergency preparedness and access to healthcare facilities, was carried out to ensure the well-being of all employees.
4. POSH (Prevention of Sexual Harassment) Committee: The functioning of the POSH committee was reviewed, ensuring that it is operational and effective in handling complaints related to harassment and maintaining a safe, inclusive workplace for all employees.
5. Minimum Wages Compliance: The audit confirmed that the company adheres to the minimum wage requirements as prescribed by law, ensuring fair compensation for all workers in line with applicable labor regulations.
6. Risk Management Overview: A comprehensive risk management framework was evaluated, addressing potential risks related to human rights violations, worker safety, and other social issues, with mitigating measures in place.

These measures, as part of our SA8000 certification, reaffirm the company's commitment to upholding the rights and welfare of all employees, ensuring compliance with relevant laws, and mitigating any risks related to labor and social accountability issues.

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

Yes

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	45%
Discrimination at workplace	45%
Child Labour	45%
Forced Labour/Involuntary Labour	45%
Wages	45%

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

Not Applicable

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: Whether total energy consumption and energy intensity is applicable to the company?

YES

Revenue from operations (in ₹)		FY (2025-26) 1,32,37,92,200	PY (2024-25) 9898346028
Parameter	Units	FY (2025-26)	PY (2024-25)
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	61,266.29	1067.28
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	61,266.29	1067.28
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	85,089.84	65103.54
Total fuel consumption (E)	Gigajoule (GJ)	266,531.66	300,390.48
Energy consumption through other sources (F)	Gigajoule (GJ)	1,18,609.25	66486.74
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	4,70,230.75	4,31,980.76
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	5,31,497.04	433,048.04
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ)/Rs.	0.0004	0.00004
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ)/Rs.	0.001	0.001
Energy intensity in terms of physical Output*	Gigajoule (GJ)/MT of production	106.82	66.00
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-

*Company's physical production output depends on the nature and type of products, high/low volume & high/low value taken for manufacture as per the products' demand schedule. Company has the manufacturing capabilities for more than 600 types of products in the pharma and speciality chemicals segment. Based on the demand cycle and CDMO contracts available, total production during FY 2025-26 aggregated to 4975.82 MT as compared to 6561.14 MT produced in the previous financial year. Hence the intensity ratios based on production figure shows an upward trend.

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

– Yes

If yes, name of the external agency - TÜV SÜD South Asia Pvt. Ltd.

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?

No.

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

Parameter	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	129888	123605
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	9659	5105

Parameter	FY (2025-26)	PY (2024-25)
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	139547	128710
Total volume of water consumption (in kilolitres)	80,616.05	70,084.91
Water Intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000060	0.0000071
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from operations adjusted for PPP)	0.00012	0.00016
Water intensity in terms of physical Output (Total Water consumed / MT of production)	16.20	10.68
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?

Yes. TÜV SÜD South Asia Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter	FY (2025-26)	PY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	58930.95	58625.09
No treatment	0	0
With treatment – please specify level of treatment	58930.95	58625.09
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	58930.95	58625.09

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

YES (GPCB and NCTL)

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Yes, The Company's manufacturing site at Sachin, Gujarat is a Zero Liquid Discharge Site which uses zero liquid discharge technology for wastewater treatment.

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

Parameter	Please specify unit	FY (2025-26)	PY (2024-25)
NOx	Microgram/m ³	28.19	20.66
SOx	Microgram/m ³	22.26	19.08
Particulate matter (PM)	Microgram/m ³	49.75	61.14
Persistent organic pollutants (POP)	Microgram/m ³	0.00	0.00
Volatile organic compounds (VOC)	Microgram/m ³	0.00	0.00
Hazardous air pollutants (HAP)	Microgram/m ³	3.36	4.23

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

Yes. TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	Unit	FY (2025-26)	PY (2024-25)*
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	23730.00	26874.19
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	27674.93	16552.25
Total Scope 1 and Scope 2 emissions per rupee of turnover	MTCO ₂ /RS	0.000039	0.0000044
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric Tonnes of CO ₂ /Rs.	0.00008	0.00010
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	TCO ₂ e	10.33	6.62
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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

Yes,

Note on Restatement and Reclassification of GHG Emissions for FY 2024-25 - For FY 2024-25, GHG emissions of Scope 1 have been restated due to an updated accounting methodology. Lower production volumes resulting from the Company's focus on low volume high value product led to an increase in GHG emission intensity.

8. Does the entity have any project related to reducing Green House Gas emission?

Yes, Company has successfully commissioned and installed 15.8 MW Solar Power Plant Project nearby to its manufacturing locations which has started contributing significantly to lower energy footprint. During the FY 2025-26 around 52% of the total electricity requirements of the Ankleshwar & Jhagadia Unit was met through Solar power generation. As a result total 12,083.07 MTCO₂ of Scope 2 GHG emissions can be considered to be avoided during FY 2025-26, due to the solar power generation.

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

Parameter	FY (2025-26)	PY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	301.29	266.21
E-waste (B)	1.30	0.14
Bio-medical waste (C)	0.0029	0.0039
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	16721.31	7753.97
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	17023.90	8020.32
Waste intensity per rupee of turnover (Total waste generated / revenue from operations)	0.0000012	0.00000080
Waste intensity per rupee of turnover adjusted for purchasing power parity (PPP) (total waste consumed / revenue from operations adjusted for PPP)	0.0002616	0.0000185
Waste intensity in terms of physical output	3.42	1.22
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	14485.731	4969.12
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	14485.731	4969.12
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	30.515	8.09
(ii) Landfilling	2291.645	2785.06
(iii) Other disposal operations	0	0
Total	2,322.16	2793.15

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

Yes, TÜV SÜD South Asia Pvt. Ltd.

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

The Company follows a structured, multi-stage effluent treatment process to ensure responsible management of liquid waste generated from its manufacturing operations:

- **Physio-chemical treatment:** Effluent is first treated using Lime & Alum treatment to facilitate coagulation and settling of suspended solids.
- **Solid-liquid separation:** The treated effluent is passed through a Filter Press and Sludge Drying Beds to separate solids from the liquid stream.
- **Advanced evaporation and drying:** The liquid effluent is further processed through a Multi Effect Evaporator (MEE) followed by an Agitated Thin Film Dryer (ATFD), ensuring near-complete recovery of solids and minimizing liquid discharge.
- **Safe disposal:** The resultant sludge, after all stages of treatment, is safely disposed of at a Government-Approved Treatment, Storage and Disposal Facility (TSDF), ensuring compliance with applicable hazardous waste management regulations.

This comprehensive treatment approach reflects the Company's commitment to responsible effluent management, minimizing environmental impact while ensuring full regulatory compliance. Additionally, the Company has strengthened its focus on the circular economy during the year, with a meaningful increase in the quantity of waste recycled as compared to the previous year reflecting continued progress in resource recovery and reduced dependence on landfill/TSDF disposal for recyclable waste streams.

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

Not applicable as our unit has no operation /office in/ around ecological sensitive areas.

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

Environment Impact Assessment has not been undertaken during the FY 2025-26.

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/NA).

Yes

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:

None of our manufacturing units fall under water stress areas

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

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

Parameter	Unit	FY (2025-26)	PY (2024-25)
Total Scope 3 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	19260.36	15563.94
Total Scope 3 emissions per rupee of turnover	MTCO ₂ /Rs	0.000001	0.000002
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - No

Note on Restatement and Reclassification of GHG Emissions for FY 2024-25 - For FY 2024-25, GHG emissions of Scope 1 & Scope 3 have been restated due to an updated accounting methodology as per GHG Protocol. Lower production volumes resulting from the Company's focus on low volume high value product led to an increase in GHG emission intensity

3. With respect to the ecologically sensitive areas reported at Question 10 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.

None of our manufacturing units fall under ecologically sensitive areas.

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:

Our company actively invests in R&D to develop innovative and sustainable API intermediates, fine chemicals, CDMO/CMO molecules, semiconductor chemicals, and battery chemicals with improved environmental and social performance. Our R&D efforts focus on greener synthesis routes, higher process yields, reduced waste generation, lower solvent and energy consumption, and the adoption of safer and more environmentally responsible raw materials. We continuously evaluate opportunities to implement green chemistry principles, improve resource efficiency, reduce emissions, and enhance product quality and safety throughout the product lifecycle. Few examples of such initiatives are :

(i) Green Process Development for API Intermediates

- Redesigned synthetic routes to improve reaction yield and selectivity.
- Reduced solvent consumption through solvent recovery and replacement with less hazardous alternatives.
- Minimized waste generation and lowered E-factor (waste per unit of product).

Impact: Reduced chemical waste, lower resource consumption, and safer handling conditions for employees.

(ii) Sustainable Manufacturing of Fine Chemicals

- Developed catalytic processes that reduce reaction steps and raw material usage.
- Developed the process in flow chemistry to reduce overall waste , hazardous and energy consumption
- Optimized process parameters to reduce energy consumption during production.

Impact: Lower carbon footprint, reduced energy use, and improved manufacturing efficiency.

(iii) Battery Chemicals Innovation Project

- Developed advanced battery chemicals supporting high-performance and longer-life batteries for usage in electric vehicles.
- Focused on improving material efficiency and reducing environmental impact during synthesis.

Impact: Supports energy storage technologies that contribute to renewable energy and electrification initiatives

5. Does the entity have a business continuity and disaster management plan?

Yes. Company has implemented a comprehensive business continuity and disaster management plan to ensure the smooth operation of our business. Specifically, our disaster management plan consists of onsite emergency protocols. These plans are readily accessible at each of our locations, and we have taken measures to ensure that our employees are well-trained in handling emergency situations.

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.

No significant impact.

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

0.00%

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

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 5
- 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/International)
1	United Nations Global Compact (UNGC)	International
2	Science Based Target Initiatives (SBTi)	International
3	The Southern Gujarat Chamber of Commerce and Industry	National
4	Confederation of Indian Industry	National
5	Chemexcil set up by the Ministry of Commerce & Industry Government of India	National
6	Federation of Gujarat Industries	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.

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.

Sr. No	Name of authority	Brief of the case	Corrective action taken
1	NIL	There were no adverse orders passed by regulatory authorities against the company, as no anti-competitive conduct was found to have been committed by the company.	Not Applicable

Leadership Indicators

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

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	Web Link, if available
1	NIL	Not Applicable	No	NA	NIL

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.						
Sr. No	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
1	NIL	NIL	NIL	No	No	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:

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)
1	NIL	NIL	NIL	0	0.00%	0

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

The company has established a process to receive and address concerns/grievances from the community. A site-level committee, comprising members from various departments, is formed to receive both written and verbal concerns and work towards their redressal. The committee conducts joint field visits and investigations to appropriately address the concerns in a timely manner. All concerns are recorded and tracked for closure.

The Stakeholder Grievance Redressal Policy is available on the website of the Company. Please refer Link [here Microsoft Word - ACUTAAS Stakeholders Grievance Redressal Policy Final](#)

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

	FY (2025-26)	FY (2024-25)
Directly sourced from MSMEs/ small producers	40.23%	34%
Sourced directly from within the district and neighbouring districts	42.74%	29%

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

	FY (2025-26)	PY (2024-25)
(In ₹)		
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	19,45,82,774	10,32,82,397
ii) Total Wage Cost	94,61,20,555	68,37,01,332
iii) % of Job creation in Rural areas	20.57%	15.11%
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	75,15,37,781	58,04,18,735
ii) Total Wage Cost	94,61,20,555	68,37,01,332
iii) % of Job creation in Semi-Urban areas	79.43%	84.89%
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0.00	0.00
ii) Total Wage Cost	0.00	0.00
iii) % of Job creation in Urban areas	0.00%	0.00%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0.00	0.00
ii) Total Wage Cost	0.00	0.00
iii) % of of Job creation in Metropolitan area	0.00%	0.00%

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):**

Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments

Sr.	Details of negative social impact identified	Corrective action taken
1	Not Applicable	Not Applicable

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

Nil

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

No

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

Not Applicable

(c) What percentage of total procurement (by value) does it constitute?

0.00%

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:

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			
Sr.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)
1	NIL	No	No

Company has total 10 process patents in its names, additionally 8 process patents are published and 8 process patents are in the process of publishing.

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.

Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.		
Sr.	Name of authority	Brief of the Case
1	NIL	Not Applicable

6. Details of beneficiaries of CSR Projects:

Details of beneficiaries of CSR Projects		
Sr.	CSR Project	No. of persons benefitted from CSR Projects (Approx)
1	Training and promotion of sports	41
2	Setting up homes/hostels for women and orphans	30
3	Benches for School and community	320
4	Health Care including Preventive Healthcare Camps and Nutrition kit Donation	712
5	Rural Development Projects	1500
6	Ekal Vidyalaya Programme of One Teacher School	170
7	Enhancing the educational opportunities for underprivileged children's & youth's	2475
8	Granting environment educational books to school libraries	120 schools
9	Providing free Coaching for Competitive Examination to needy children	115
10	Water harvesting project in Rural Areas	200 locations
11	Educational support for Differently Abled Students	392
12	Distribution of Books and Educational items etc.	300
13	Providing school fees to deserving children	6
14	Providing Artificial Limbs for Physically handicapped persons	112
15	Balmurti Online e-magazine project	1000
16	Providing Smart Interactive Board for Digital classrooms in schools	800

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

Essential Indicators

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

The Company has established a strong system for addressing and resolving consumer complaints, actively seeking feedback through ongoing interactions to enhance its business operations. Committed to collaborating with its consumers, the Company provides a dedicated 'Enquire Now' section on its website, offering a platform for consumers and other stakeholders to submit queries and share their concerns. The Company strives to respond to these inquiries promptly and efficiently.

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

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	0.00%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY (2025-26)			PY (2024-25)		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	22	0	Product related issues	23	0	Product related issues

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Yes. The company has developed a comprehensive framework for managing cybersecurity and has got ISMS 27001 certification for its information and security system operation in the company.

Cyber Security Policy

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, since there are no instances.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches along-with impact**

0

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

0.00%

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).**

Available on website: www.acutaas.com

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

To meet the requirements of globally harmonized system regulations, our company is committed to providing comprehensive material safety data sheets (MSDS) and clear product labels with every package we produce. These documents are designed to convey critical safety information, including potential hazards, handling instructions, and emergency measures, ensuring that our customers and stakeholders have all the necessary details to use our products safely and responsibly. By adhering to these regulations, we prioritize the health and safety of our users and contribute to the global standardization of product safety information.

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

The Company informs through emails and phone calls, in case if it is required to inform customers of any risk of disruption/discontinuation of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws?

Yes. In compliance with globally harmonized system regulations, company provides material safety data sheets and product labels on packaging.

5. 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. the company carries out survey with regard to consumer satisfaction relating to the major products / services of the company.



Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153284182**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Acutaas Chemicals Limited** having its corporate office at **Plot no. 440/4, 5 & 6, Road No. 82/A, GIDC Sachin, Surat – 394230, Gujarat** (hereinafter “Company”) for the period from **01 April 2025 to 31 March 2026**.

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

Scope of the verification

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

Reporting standard/framework

The disclosures have been prepared by **the Company**, in reference to:

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

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025-26 as listed below

Reasonable level of assurance over the ‘nine BRSR Core attributes’

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

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

Verification methodology and procedures performed

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

Level of Assurance

Reasonable level of assurance over the ‘nine BRSR Core attributes’ (Ref: Annexure I of SEBI circular)

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

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls



- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
Onsite review		
1	Acutaas Chemicals Limited	Corporate office - Plot no. 440/4, 5 & 6, Road No. 82/A, GIDC Sachin, Surat 394230, Gujarat
2		Unit I - 440/5, Rd Number 82-A, GIDC, Sachin, Surat, Gujarat 394230
3		Unit II - Plot No. 127, 1, GIDC, Industrial Estate, An-kleshwar, Gujarat 393002
Offsite review		
4	Acutaas Chemicals Limited	Consolidated review of all the sites within the reporting boundary
5		
6		

Conclusion

Reasonable level of assurance over the 'nine BRSR Core attributes'

On the basis of the assessment procedures carried out & evidence we have collected during 05.08.2026 to 17.08.2026, in our opinion, the identified sustainability indicators of nine BRSR Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 are prepared in all material respects in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

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

Use of this Statement

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

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

Independence and competence of the verifier

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



Kolkata, 21 August 2026

A handwritten signature in black ink, appearing to read 'Prosenjit Mitra'.

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

A handwritten signature in black ink, appearing to read 'Broto Das'.

Broto Das
Verification Team Leader, TÜV SÜD
Management System Assurance



Annexure I

S.No	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	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) Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Radioactive waste (F) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-	P3-E1 P3-E11



		workforce e.g. workers in the company's construction sites)	
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9