

September 04, 2026

To,

National Stock Exchange of India Ltd. Exchange Plaza Bldg., 5 th Floor, Plot No.C-1 , 'G' Block, Near Wockhardt, Bandra Kurla Complex Mumbai 400 051 Symbol: DCW	BSE Limited Department of Corporate Services, 1 st floor, New Trading Ring Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, - 400 001 Scrip Code: 500117
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Dear Sir(s)/Madam,

Sub: Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26

In terms of provisions of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26, which forms part of the Annual Report of the Company.

The aforementioned Business Responsibility and Sustainability Report is also available on the website of the Company at <https://dcwltd.com/investors/>

This is for your information and records.

Thanking You,
Yours faithfully,

For DCW Limited

Dilip Darji
Sr. General Manager (Legal) & Company Secretary
Membership No. ACS - 22527



**REGISTERED
OFFICE**

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Dhrangadhra 363310,
Surendranagar District, Gujarat.
ho@dcwltd.com
www.dcwlttd.com
CIN - L24110GJ1939PLC000748

MUMBAI

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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2025-26

Section A: General Disclosures

I. Details of the listed entity

SR. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L24110GJ1939PLC000748
2	Name of the Listed Entity	DCW Limited
3	Year of incorporation	1939
4	Registered office address	Dhrangadhra - 363310, Gujarat
5	Corporate address	Nirmal, 3 rd Floor, Nariman Point, Mumbai - 400021, India
6	E-mail	legal@dcwlimited.com investor.relations@dcwlimited.com
7	Telephone	022-49573000, 022-49573001
8	Website	www.dcwlimited.com
9	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE & NSE
11	Paid-up Capital	5903.10 (₹ In Lakhs)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Dilip Darji Designation: Company Secretary & Compliance Officer Telephone: 022-49573000 Email: legal@dcwlimited.com investor.relations@dcwlimited.com
13	Reporting boundary	Standalone Basis
14	Name of Assurance provider	Not Applicable
15	Type of Assurance obtained	Not Applicable

II. Products / Services

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

SR. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	99%

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

SR. No.	Product / Service	NIC Code	% of total Turnover contributed
1	PVC Resin	241	25%
2	Caustic Soda	201	36%
3	Soda Ash	201	11%
4	CPVC	201	17%
5	SIOP	201	10%

Business Responsibility and Sustainability Report 2025-26 Continued

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	2	3	5
International	Nil	Nil	Nil

Two plants: Dhrangadhra Plant – “Gujarat Plant”; Sahupuram Plant – “Tamil Nadu Plant”

19. Markets served by the entity

a. Number of Locations

Locations	Number
National (No. of States)	23
International (No. of Countries)	17

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

Export contributes 28% of the total turnover.

c. A brief on types of customers

DCW Limited operates on a B2B model, catering to clients in both domestic and international markets across the basic and specialty chemicals. Its offerings include the production and supply of intermediate chemicals, which are either sold in open markets or utilized internally to manufacture value-added specialty chemicals, depending on the prevailing demand-supply dynamics.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	632	617	97.6%	15	2.4%
2	Other than Permanent (E)	164	162	98.8%	2	1.2%
3	Total Employees (D+E)	796	779	97.9%	17	2.1%
WORKERS						
1	Permanent (F)	904	903	99.9%	1	0.1%
2	Other than Permanent (G)	153	153	100%	Nil	Nil
3	Total Workers (F+G)	1,057	1,056	99.9%	1	0.1%

Note:

- The above disclosure excludes third party contract workers. The Company is actively working on strengthening its reporting mechanisms to improve alignment with BRSR requirements in future disclosures.
- Apprentices have been excluded for BRSR reporting purpose.

Business Responsibility and Sustainability Report 2025-26 Continued

b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	4	4	100%	Nil	Nil
2	Other than Permanent (E)	1	1	100%	Nil	Nil
3	Total Differently Abled Employees (D+E)	5	5	100%	Nil	Nil
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	1	1	100%	Nil	Nil
2	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3	Total Differently Abled Workers (F+G)	1	1	100%	Nil	Nil

21. Participation / Inclusion / Representation of women

	Total (A)	No. and % of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	17%
Key Management Personnel	3	Nil	Nil

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

	FY 2025-26 ¹ (Turnover rate in current FY)			FY 2024-25 ¹ (Turnover rate in previous FY)			FY 2023-24 ¹ (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8%	7%	8%	9%	16%	8%	9%	Nil	8%
Permanent Workers	8%	Nil	8%	6%	100%	6%	7%	67%	7%

Note:

1. Employees who retired during the year and were reappointed as consultants have not been included in the above disclosure, as they continue to be part of the organization.

Business Responsibility and Sustainability Report 2025-26 Continued

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

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

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ associate joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Kaze Renewables Private Limited	Associate	28.96%	No

VI. CSR Details

24. CSR Details

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹) ¹	2,14,358.57 (₹ In Lakhs)
(iii) Net worth (in ₹) ¹	1,07,481.15 (₹ In Lakhs)

Note:

1. As per the Standalone financial statements for year ended March 31, 2026

VII. Transparency & Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (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	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes	Nil	Nil	None	Nil	Nil	None
Shareholders	Yes	8	1	None	5	Nil	None
Employees and workers	Yes	98	Nil	None	72	3	Complaints are pending due to modifications in infrastructure which are under progress as on March 31,2025
Customers	Yes	Nil	Nil	None	Nil	Nil	None
Value Chain Partners	No	NA	NA	None	NA	NA	None
Other (please specify)	NA	NA	NA	None	NA	NA	None

Note :

- DCW Limited has installed complaint boxes at its plant premises to enable local communities, employees, and workers to raise their concerns. Additionally, an internal formal policy "Community Grievance Redressal" is in place to address and manage such grievances.
- Only legal cases filed by customers are considered under customer complaints, and there were no such complaints reported in the current year.

Business Responsibility and Sustainability Report 2025-26 Continued

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

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

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Regulatory Risk	Risk	Upcoming and existing regulations	We are aware of the Safety, Health, and Environment (SH&E) standards and adhere to them completely. We appropriately abide by several recycling and waste reduction standards. We completely abide by all emission and pollution regulations.	Negative
2	Raw Material / Price Risk	Risk	Price Fluctuation and non-availability of material	We have long-term agreements in place with our suppliers to guarantee a steady flow of specific raw materials at affordable costs. To lessen our reliance on outside raw materials, we have also made significant investments in backward integration.	Negative
3	Forex Risk	Risk	Forex Exchange rate	Exports account for 28% of total revenue. As a result, whenever it becomes necessary to hedge the exposure, DCW Limited enters into currency hedge contracts with multiple maturities.	Negative
4	Quality Risk	Risk	Meet ISO and other quality requirements	The committed quality control team keeps a close eye on the product's quality. DCW is continuous to be certified under ISO 9001, 14001, and 24000 standards.	Negative
5	Customer Retention	Opportunity	Strong relationships / long term contracts with B2B customers	-	Positive
6	Integrated Product Chain	Opportunity	Integrated model – a byproduct from one product used as input material for other products	-	Positive

Business Responsibility and Sustainability Report 2025-26 Continued

Section B: Management & Process Disclosures

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

S. No	Principle Description	Reference to the Policies
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	• Code of Conduct for Regulating, Monitoring and Reporting of Trading by designated persons • Code of Conduct for Board Members & Senior Management Personnel • Code of Practices and Procedure for Fair Disclosure of Unpublished Price Sensitive Information • Whistle Blower Policy (Vigil Mechanism) • Related Party Transactions Policy • Familiarisation Programme for Independent Directors
P2	Businesses should provide goods and services in a manner that is sustainable and safe	• Green Procurement policy
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	• Policy on Prevention of Sexual Harassment at Workplace • Whistle Blower Policy (Vigil Mechanism) • Nomination and Remuneration Policy
P4	Businesses should respect the interests of and be responsive to all its stakeholders	• Corporate Social Responsibility Policy • Nomination and Remuneration Policy • Dividend Distribution Policy
P5	Businesses should respect and promote human rights	• Policy on Prevention of Sexual Harassment at Workplace • Whistle Blower Policy (Vigil Mechanism)
P6	Businesses should respect and make efforts to protect and restore the environment	• Corporate Social Responsibility Policy • Risk Management Policy
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	• Code of Conduct for Regulating, Monitoring and Reporting of Trading by designated persons • Code of Practices and Procedure for Fair Disclosure of Unpublished Price Sensitive Information • Policy for Determining Materiality of Events or Information • Policy on Preservation of Documents • Archival policy
P8	Businesses should promote inclusive growth and equitable development	• Corporate Social Responsibility Policy
P9	Businesses should engage with and provide value to their consumers in a responsible manner	• Risk Management Policy • Customer complaints & feedback policy

Business Responsibility and Sustainability Report 2025-26 Continued

Disclosure Questions	P1	P2	P3	P4	P5
Policy & Management Processes					
1.a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes
1.b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes
1.c. Web Link of the Policies, if available	https://dcwltd.com/investors/				

Disclosure Questions	P6	P7	P8	P9
Policy & Management Processes				
1.a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes
1.b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes
1.c. Web Link of the Policies, if available	https://dcwltd.com/investors/			

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 Policy & Management Processes									
2 Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3 Do the enlisted policies extend to your value chain partners? (Yes / No)	No								
4 Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The following are the certifications adopted by the entity & mapped to the relevant principles:- • ISO 9001 (Gujarat Plant and Tamil Nadu Plant) • ISO 14001 (Tamil Nadu Plant) • ISO 28000 (Tamil Nadu Plant) • ISO 45001 (Tamil Nadu Plant) • ISO 50001 (Tamil Nadu Plant)								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	We continue to advance our sustainability journey and are in the process of defining ESG commitments. As part of this journey, we are transforming our systems and processes to achieve the energy consumption targets under the Perform, Achieve and Trade (PAT) scheme. On the social front, we are focused on enhancing workforce diversity, promoting employee well-being through comprehensive wellness initiatives, and strengthening community engagement. From a governance perspective, we remain committed to ethical conduct through robust Codes of Conduct. These initiatives reflect DCW's continued commitment to environmental stewardship, social responsibility, and strong governance.								

Business Responsibility and Sustainability Report 2025-26 Continued

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	DCW's Chlor-Alkali plant at Sahupuram is covered under the Perform, Achieve and Trade (PAT) Scheme – VII Cycle, with an energy consumption target of 0.818 MToE per tonne of Caustic Equivalent prescribed by the Bureau of Energy Efficiency (BEE). To achieve the prescribed targets, DCW has undertaken various energy conservation initiatives, including entering into Power Purchase Agreements (PPAs) with Kaze Renewables Private Limited for two renewable power plants in Tamil Nadu with a combined captive capacity of 44.5 MWp. The solar power generated, amounting to 1,88,888 GJ, is supplied to DCW's manufacturing plants in Tamil Nadu, supporting the transition towards renewable energy and improving the Company's overall energy efficiency.								
Governance, Leadership and Oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	DCW Limited continues to implement energy conservation and efficiency initiatives to achieve the targets prescribed under the Perform, Achieve and Trade (PAT) VII Cycle. During the year company has started replacing conventional energy sources and with renewable energy resulting in reduced GHG emissions. The Company has also obtained Extended Producer Responsibility (EPR) certification under the Brand Owner category, reinforcing its commitment to responsible resource and waste management. DCW continues to strengthen its ESG roadmap by advancing initiatives focused on energy efficiency, renewable energy adoption, resource conservation and responsible operations, while working towards establishing measurable ESG targets that contribute to India's broader Net Zero ambitions.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr. Bakul Jain - Chairman & Managing Director Mr. Vivek Jain - Managing Director Mr. Ashish Jain - Managing Director								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details	Yes. The Board of Directors are responsible for decision-making on sustainability-related issues.								

Business Responsibility and Sustainability Report 2025-26 Continued

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the same is reviewed on need basis & in line with the regulatory requirements.	Performance is reviewed on need basis and any gaps identified are addressed.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Board reviews the compliances on an annual basis via its various committees.	Annual & in line with regulatory requirements, as applicable.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Board and its committees, as well as auditors of their respective functions, such as ISO auditors, internal auditors, and secretarial auditors, among others, periodically review the policies. Additionally, DCW Limited is certified for ISO 9001, ISO 14001, and ISO 24000, which are assessments carried out by IR Class systems and Solutions Private Limited. As part of the certification process, the agency evaluates the policies and procedures maintained by the organization; the information security policy, privacy policy, and risk management policy have all been reviewed. DCW Limited has a documented management policies reviewed and approved by Management.								

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

Business Responsibility and Sustainability Report 2025-26 Continued

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

- Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%-age of persons in respective category covered by the awareness programmes
Board of Directors	4	Principle 1, Principle 3,& Principle 5 of NGRBC	50%
Key Managerial Personnel	7	Principle 1, Principle 3,& Principle 5 of NGRBC	100%
Employees other than BOD and KMPs ¹	51	Principle 1, Principle 3, Principle 5 & Principle 6 of NGRBC	86%
Workers ¹	38	Principle 1, Principle 3, Principle 5 & Principle 6 of NGRBC	67%

Note:

- On-the-job HSE training is provided to all employees and workers in asset-facing roles at manufacturing plants to ensure safe, reliable, and compliant operations. This informal training has not been included in the above disclosure.
- Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format
(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	None	None	None	NA	NA
Settlement	None	None	None	NA	NA
Compounding Fee	None	None	None	NA	NA
Non-Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of Case	Has an appeal been preferred? (Yes/No)
Imprisonment	None	None	None	NA	NA
Punishment	None	None	None	NA	NA

Business Responsibility and Sustainability Report 2025-26 Continued

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
None	None

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

DCW Limited has an anti-corruption policy whereby the company does not engage in any contracts wherein it may be deemed to have influenced the counterparty or accept/give bribes etc. whatsoever. Further, the company has a policy to penalize any such employees or workers who engage in such acts. The Anti-corruption policy is accessible to all employees via the company intranet.

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

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

No such reported instances

Business Responsibility and Sustainability Report 2025-26 Continued

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	89	78

9. Open-ness of business:

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	65%	62%
	b. Number of trading houses where purchases are made from	951	954
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	74%	85%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	45%	53%
	b. Number of dealers/distributors to whom sales are made	92	89
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	82%	81%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.01%	0.01%
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	0.04%	0.03%

Business Responsibility and Sustainability Report 2025-26 Continued

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 products and processes to total R&D and capex investments made by the entity, respectively

	2025-26 Current Financial Year	2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
CAPEX	13%	4.6%	During the year, the Company continued investing in energy-efficient and environmentally sustainable technologies to improve operational performance while reducing its environmental footprint. Key initiatives included electrolyzer recoating and membrane replacement, Variable Frequency Drives (VFDs), energy-efficient compressors, cooling water pump upgrades, chiller optimization, and high-efficiency cooling tower fan assemblies, all of which enhance energy efficiency, lower electricity consumption, and contribute to the reduction of indirect GHG emissions. The Company also strengthened air and water stewardship through the upgrade of ESP for improved particulate emission control, cooling water optimization projects, and reactor automation using on/off cooling water valves to reduce freshwater consumption and wastewater generation. Additionally, waste heat recovery from screw compressors and process efficiency improvements under the RVCN capacity enhancement project support resource optimization and reduced environmental impact per unit of production. These Capital investments demonstrate the Company's commitment to adopting cleaner technologies, improving resource efficiency, enhancing air quality, conserving water, and reducing its overall carbon footprint, while supporting safer and more sustainable manufacturing operations.

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

The Company has adopted a "Sustainable Sourcing" policy with a focus on prioritizing procurement from ISO-certified vendors to ensure quality and compliance with recognized standards. The procurement process is currently decentralized across various units, allowing each location to manage sourcing independently.
 - If yes, what percentage of inputs were sourced sustainably?

46% of the total procurement is sourced from ISO-certified vendors.
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

In order to encourage customers to reuse our High-Density Polyethylene (HDPE) bags, DCW Limited packs its products in HDPE bags and labels them with the phrase/symbol resembling "Reusing". The approach to use for safe disposal is also covered in the Material Safety Data Sheets (MSDS) of the items that are shared with the suppliers.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

The operations of DCW Limited are governed by EPR. As a producer of PVC resin, PCB is obligated by law not to provide PVC resin to companies that make single-use plastics, and DCW complies with this directive.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Essential Indicators

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

% of Employees Covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	617	499	81%	617	100%	NA	NA	NA	NA	NA	NA
Female	15	15	100%	15	100%	15	100%	NA	NA	NA	NA
Total	632	514	81%	632	100%	15	100%	NA	NA	NA	NA
OTHER THAN PERMANENT EMPLOYEES											
Male	162	102	63%	162	100%	NA	NA	NA	NA	NA	NA
Female	2	Nil	Nil	2	100%	2	100%	NA	NA	NA	NA
Total	164	102	62%	164	100%	2	100%	NA	NA	NA	NA

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

% of Workers Covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT WORKERS ¹											
Male ²	903	607	67%	903	100%	NA	NA	NA	NA	NA	NA
Female ²	1	Nil	Nil	1	100%	1	100%	NA	NA	NA	NA
Total	904	607	67%	904	100%	1	100%	NA	NA	NA	NA
OTHER THAN PERMANENT WORKERS ¹											
Male	153	151	99%	153	100%	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	100%	NA	NA	NA	NA	NA	NA
Total	153	151	99%	153	100%	NA	NA	NA	NA	NA	NA

Note :

1. Permanent workers and other-than-permanent workers are covered under health insurance benefits through the Employees' State Insurance Corporation (ESIC) Coverage.
2. The increase in permanent workers with monthly wages exceeding the statutory eligibility threshold of ₹21,000 has resulted in reduced coverage under Health insurance. The Company is assessing inclusion of these workers in separate health insurance in future.

Business Responsibility and Sustainability Report 2025-26 Continued

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company ¹	0.4%	0.4%

Note:

1. The well-being costs mentioned above includes canteen facilities, medical insurance and medical expenses provided to both employees and workers.

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total 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 ¹	100%	100%	Yes	100%	100%	Yes
Gratuity ¹	100%	100%	Yes	100%	100%	Yes
ESI ²	11%	30%	Yes	10%	45%	Yes
Others – NPS and Superannuation Fund	6%	Nil	Yes	6%	Nil	Yes

Note:

1. All eligible employees and workers are covered as part of PF and gratuity benefits.

2. The increase in permanent workers with monthly wages exceeding the statutory eligibility threshold of ₹21,000 has resulted in reduced coverage under Health insurance. The Company is assessing inclusion of these workers in separate health insurance in future.

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

The premises and offices of DCW Limited provide basic accessibility facilities for differently abled employees and workers, in line with the applicable requirements of the Rights of Persons with Disabilities Act, 2016. The Company continues to enhance accessibility wherever feasible.

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

As of 31st March 2026, DCW Limited does not have a separately defined Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016. However, the Company is committed to providing equal employment opportunities and has **5 employees and 1 worker who are persons with disabilities** on its payroll as of the reporting date. Since no separate policy is in place, no web link is available.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Gender	Permanent Employees ¹		Permanent Workers ¹	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

Note :

1. For F.Y. 2025-26 & 2024-25, no women employees and workers claimed maternity leaves.

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

		Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers		Yes, there exists a grievance redressal committee that handles employee and worker grievances. In a predetermined amount of time, this committee reviews the complaints made by workers and employees and resolves them after consulting with management.
Other than Permanent Workers		
Permanent Employees		
Other than Permanent Employees		

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of 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)
Permanent Employees						
Male	617	Nil	Nil	609	Nil	Nil
Female	15	Nil	Nil	13	Nil	Nil
Total	632	Nil	Nil	622	Nil	Nil
Total Permanent Workers						
Male	903	894	99%	929	910	98%
Female	1	1	100%	Nil	Nil	NA
Total	904	895	99%	929	910	98%

Business Responsibility and Sustainability Report 2025-26 Continued

8. Details of training given to employees and workers:

Category	FY 2025-26 ¹ (Current Financial Year)					FY 2024-25 ¹ (Previous Financial Year)				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	779	501	64%	383	49%	751	501	67%	334	44%
Female	17	16	94%	16	94%	15	15	100%	10	67%
Total	796	517	65%	399	50%	766	501	67%	344	45%
WORKERS										
Male	1,056	518	49%	159	15%	1,140	697	61%	158	14%
Female	1	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Total	1,057	518	48%	159	16%	1,140	697	61%	158	14%

Note:

1. On-the-job HSE training is provided to all employees and workers in asset-facing roles at manufacturing plants to ensure safe, reliable, and compliant operations. This informal trainings has not been included in the above disclosure.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	779	759	97%	751	683	91%
Female	17	16	94%	15	9	60%
Total	796	775	97%	766	692	90%
WORKERS						
Male	1,056	468	44%	1,140	Nil	Nil
Female	1	Nil	NA	Nil	Nil	NA
Total	1,057	468	44%	1,140	Nil	Nil

Note:

1. All employees and workers, consultants and those who joined after 1st October 2025, are covered under performance and career development reviews.
2. All unionized workers are covered under the 'Long-Term Settlement' scheme, which outlines performance and appraisal terms—usually structured over a 4-year cycle, as per the terms of the settlement agreement.

Business Responsibility and Sustainability Report 2025-26 Continued

10. Health and safety management system:

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

Yes. The Company has implemented an Occupational Health and Safety (OHS) Management System covering its manufacturing operations, employees and workers. Employees and workers are provided with regular health and safety training, and Operational Control Procedures are established for key activities. A Safety Committee meets quarterly to review safety performance and address health and safety matters. The Company is also certified under ISO 45001:2018, demonstrating its commitment to maintaining a safe and healthy workplace.

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

The Company has established processes for identifying work-related hazards and assessing associated risks for both routine and non-routine activities in accordance with ISO 45001:2018. These processes are supported by periodic monitoring, inspections and audits, including monthly monitoring and verification of air emissions and noise levels. The Company also conducts periodic testing of critical equipment, including pressure vessels, boilers, lifting tackles and passenger lifts, in accordance with applicable statutory requirements and as and when needed.

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

Yes. Workers can report work-related hazards to the Safety Committee at their respective plant locations in accordance with the applicable provisions of the Factories Rules, 1950. Appropriate measures are taken to address identified hazards and ensure workplace safety.

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

Yes. Employees and workers have access to non-occupational medical and healthcare services.

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

Safety Incident / Injury	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.02	1.1
	Workers	47.03	20.2
Total recordable work-related injuries	Employees	2	2
	Workers	168	72
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

Note: The above disclosure reflects injuries reported at plants locations and includes third-party contract workers engaged in operations at these sites.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Hazard identification and risk assessments are systematically carried out across all processes and services in line with ISO 45001:2018 requirements to proactively identify and mitigate workplace risks. The Company has implemented Operational Control Procedures for various activities to ensure that identified hazards are effectively managed and controlled. Employees are provided with appropriate safety training and awareness programs, and the use of personal protective equipment (PPE) is mandated where applicable. Regular workplace inspections and internal safety audits are conducted to ensure compliance with established safety standards. In addition, Safety Committee meetings are held on a quarterly basis to review safety performance, discuss incidents and near-misses, and implement corrective and preventive actions. Emergency preparedness measures and reporting mechanisms are also in place to ensure a prompt and effective response to any health and safety concerns.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	98	Nil	None	60	2	Complaints are pending due to modifications in infrastructure which is under progress as on March 31,2025.
Health & Safety	Nil	Nil		12	1	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Health & Safety Practices	100%
Working Conditions	100%

Note: Above disclosures is for manufacturing plants and have been assessed by third party basis regulatory requirements.

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.

DCW Limited regularly evaluates working conditions and health and safety procedures. In order to guarantee that any safety-related incidents are handled promptly and that a record of such occurrences is kept, the organization also employs health and safety officers at the plant level.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Essential Indicators

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

The Company follows a structured approach to identifying both internal and external stakeholders, assessing its impact on them and their influence on the organisation. This assessment has identified 4 external (shareholders and investors, local communities, customers, and suppliers and value chain partners) and 1 internal (employees and workers) stakeholder group—who are integral to DCW's operations. DCW actively engages with stakeholders through transparent communication channels, integrating their perspectives into decision-making processes to foster trust and create shared value. The Company conducts various CSR activities for these disadvantaged, vulnerable and marginalized stakeholders. Refer to the CSR section of the annual report for complete details.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Notice Board & Meetings, Mails	Monthly	1. Health & Safety 2. Grievances
Workers	Yes	Notice Board & Meetings, Mails	Monthly	1. Health & Safety 2. Grievances
Investors and Shareholders	No	Website, Investor call & Investor Presentations, Mails, Meetings	Quarterly	1. Quarterly & Annual results 2. Regular Updates 3. Concerns
Community	Yes	Meetings	Need Base	1. Concerns
Customer	No	One to one interaction over calls and mails	Ongoing through out the year	1. Product Requirements 2. Concerns 3. Feedback
Value chain Partners	No	One to one interaction over calls and mails	Ongoing through out the year	1. Procurement requirements 2. Concerns 3. Feedback

Business Responsibility and Sustainability Report 2025-26 Continued

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 ¹ (Current Financial Year)			FY 2024-25 ¹ (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
EMPLOYEES						
Permanent	632	306	48%	622	222	36%
Other than Permanent	164	50	30%	144	53	37%
Total Employees	796	356	45%	766	275	36%
WORKERS						
Permanent	903	273	30%	929	221	24%
Other than Permanent	153	153	100%	211	211	100%
Total Workers	1057	426	41%	1140	432	38%

Note:

- The above disclosures pertaining to Human Rights training comprises of POSH training imparted by an in-person trainer, and toolbox talks on regular basis.
- Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent										
Male	617	Nil	Nil	617	100%	609	Nil	Nil	609	100%
Female	15	Nil	Nil	15	100%	13	Nil	Nil	13	100%
Other than Permanent										
Male	162	Nil	Nil	162	100%	142	Nil	Nil	142	100%
Female	2	Nil	Nil	2	100%	2	Nil	Nil	2	100%
WORKERS										
Permanent										
Male	903	Nil	Nil	903	100%	929	Nil	Nil	929	100%
Female	1	Nil	Nil	1	100%	Nil	Nil	NA	Nil	NA
Other than Permanent										
Male	153	Nil	Nil	153	100%	211	Nil	Nil	211	100%
Female	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA

Business Responsibility and Sustainability Report 2025-26 Continued

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median Remuneration / Salary / Wages of respective category	Number	Median Remuneration / Salary / Wages of respective category
Board of Directors (BoD) ¹	3	3,70,20,208	Nil	Nil
Key Managerial Personnel	3	1,36,34,997	Nil	Nil
Employees other than BoD and KMP ²	665	8,99,205	16	9,39,439
Workers ²	972	5,82,750	1	4,59,965

Note:

1. Out of the 6 directors during the year FY 2025-26, 3 independent directors are paid sitting fees only and have not been considered in above calculation.
2. Only permanent employees and workers have been considered for the purpose of calculating the median remuneration.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages ¹	6%	4%

Note:

1. Third party Contract Workers have been excluded from the above disclosure. The Company is actively working on strengthening its reporting mechanisms to improve alignment with BRSR requirements in future disclosures.
4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

DCW Limited has a POSH committee to address any sexual harassment-related issues along with a grievance redressal committee to address all kinds of human rights and other issues.
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Complaint boxes are provided at the Plant level in DCW Limited. The Labour Welfare Officer in consultation with top management resolves the issues in a timely manner. At the corporate office, complaints and concerns are raised to the relevant committees.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other human rights-related issues	Nil	Nil	None	Nil	Nil	None

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

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

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

DCW Limited has a POSH committee which takes any complaints pertaining to sexual harassment strictly & timely and stringent action on such instances reported. DCW does not have any such cases reported for FY 2025-26.

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

DCW Limited ensures that the human rights policies extend to their vendors/suppliers as well. Further, clauses pertaining to human rights also form part of the contracts finalized with the vendors.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Child Labour	
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	100%
Wages	
Other human rights related issues	

Note: All our plants and offices are internally assessed basis relevant company policies.

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

No such instances

Business Responsibility and Sustainability Report 2025-26 Continued

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (MJ)		
Total electricity consumption (A)	18,88,87,597.20	-
Total fuel consumption ((B)	-	-
Energy consumption through other sources	-	-
Total energy consumption from renewable sources (A+B+C)	18,88,87,597.20	-
From non-renewable sources (MJ)		
Total electricity consumption (D)	6,59,44,328.45	23,07,43,180.80
Total fuel consumption(E)	7,28,01,43,008.06	6,67,32,27,598.83
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources(D+E+F) (MJ)	7,34,60,87,337.51	6,90,39,70,779.63
Total energy consumption (A+B+C+D+E+F) (MJ)	7,53,49,74,933.71	6,90,39,70,779.63
Energy intensity per rupee of turnover (Total energy consumption/ revenue from operations) (MJ/)	0.35151	0.34513
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (MJ/ adjusted for PPP)	7.149767	7.130578
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Estimated	Not Estimated

The PPP rate considered for FY 2025-26 is 20.34 as per 2026 IMF update and for FY 2024-25 is 20.66 as per the 2025 IMF update.

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

Yes, Environment Audit is conducted as required by PCB. Environment Audit was conducted by M/s. V.V.P Engineering College at Gujarat plant and M/s. Enviro Solutions & Labs at Tamil Nadu plant in FY 25-26.

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

Under the PAT Scheme, DCW Limited's Sahupuram (Tamil Nadu) Unit, Chlor Alkali Division, has been designated as a designated consumer. Sahupuram Unit is currently in PAT Cycle VII (2022–23, 2023–24, 2024–25), with 2024–25 serving as the assessment period. The objective for the designated unit is 0.8180 MToE / Ton of Caustic Equivalent. On March 30, 2022, the mandatory energy audit report for the chloralkali sector was turned in to the state-designated agency and BEE. In order to reach the goal of 2024–2025, feasible energy conservation techniques have been identified, action plans have been created, and implementation is underway.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	40,14,187.00	35,97,327.00
(ii) Groundwater	4,62,393.00	6,62,556.00
(iii) Third party water	20.69	19.25
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	44,76,600.69	42,59,902.25
Total volume of water consumption (in kilolitres)*	40,71,151.69	38,21,777 *
Water intensity per rupee of turnover (Total water consumption/ revenue from operations) (KL/)	0.000190	0.000191*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) (KL/ adjusted to PPP)	0.00386	0.00395*
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	Not Estimated	Not Estimated

* The reported water consumption quantity has been restated following the identification of a manual calculation error in the previously reported water discharge figures. The corrected values have been incorporated to ensure the accuracy and reliability of the disclosed information.

The PPP rate considered for FY 2025-26 is 20.34 as per 2026 IMF update and for FY 2024-25 is 20.66 as per the 2025 IMF update.

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

Yes, Environment Audit is conducted as required by PCB. Environment Audit was conducted by M/s. V.V.P Engineering College University at Gujarat plant and M/s. Enviro Solutions & Labs at Tamil Nadu plant in FY 25-26.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment (Primary Treatment)	4,05,449.00	4,38,125.00
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

Business Responsibility and Sustainability Report 2025-26 Continued

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	4,05,449.00	4,38,125.00

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

*The reported water discharge quantity has been restated due to the identification of a manual calculation error in the previously reported figures. The correction has been incorporated to ensure the accuracy and reliability of the disclosed data.

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

DCW Limited has Zero Liquid Discharge implemented at its Tamil Nadu plant.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Ton	1,987	1,104
SOx	Ton	3,148	2,852
Particulate matter (PM)	Ton	1,219	1,014
Persistent organic pollutants (POP)	Ton	Nil	Nil
Volatile organic compounds (VOC)	Ton	0.07	0.06
Hazardous air pollutants (HAP)	Ton	Nil	Nil
Others – please specify (CO)	Ton	Nil	Nil

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

Yes, Environment Audit is conducted as required by PCB. Environment Audit was conducted by M/s. V.V.P Engineering College at Gujarat plant and M/s. Enviro Solutions & Labs at Tamil Nadu plant in FY 25-26.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	7,72,114	7,03,584
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	13,006	46,597
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric Tonnes of CO ₂ equivalent / Revenue from operations ()	0.000037	0.000038
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric Tonnes of CO ₂ equivalent / Revenue from operations adjusted for PPP	0.00074	0.00077
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Estimated	Not Estimated

The PPP rate considered for FY 2025-25 is 20.34 as per 2026 IMF update and for FY 2024-25 is 20.66 as per the 2025 IMF update.

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

None

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

DCW has implemented energy conservation projects for achieving the targets given with the key one being the Power Purchase Agreements (PPA) signed. DCW Limited has signed Power Purchase Agreements with Kaze Renewables Private Limited ("Power Producer") to establish two Renewable Power Plants in Tamil Nadu having combined captive capacity of 44.5 MWp under Captive Power Scheme. The renewable energy consumption has started from FY 2025-26.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	8.79	9.26
E-waste (B)	2.33	0.55
Bio-medical waste (C)	0.01	0.02
Construction and demolition waste (D)	NA	NA
Battery waste (E)	81.42	2.01
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	611.64	773.22
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	64,911.37	51,886.90
Total (A + B + C + D + E + F + G + H)	65,615.55	52,671.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/)	0.0000031	0.0000026
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/ adjusted to PPP)	0.0000063	0.0000054
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Estimated	Not Estimated

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	65,908.88	51,901.43
(ii) Re-used	-	Nil
(iii) Other recovery operations	2.00	Nil
Total	65,910.88	51,901.43
Recycled, reused, recovered waste intensity (Waste recycled, re-used, recovered /Total waste generated)	0.99	0.99

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste		
(i) Incineration	0.01	0.02
(ii) Landfilling	605.66	770.50
(iii) Other disposal operations	Nil	Nil
Total	605.67	770.51
Incinerated, landfill, disposed waste intensity (Waste incinerated, landfill, disposed /Total waste generated)	0.01	0.01

The PPP rate considered for FY 2025-26 is 20.34 as per 2026 IMF update and for FY 2024-25 is 20.66 as per the 2025 IMF update.

The waste generation is equal to waste disposal across all the facilities.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Yes, Environment Audit is conducted as required by PCB. Environment Audit was conducted by M/s. V.V.P Engineering College at Gujarat plant and M/s. Enviro Solutions & Labs at Tamil Nadu plant in FY 25-26

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.

DCW Limited does adhere to the Waste Management practices as prescribed by the Pollution Control Board of the respective state.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA			

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

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

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

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

Business Responsibility and Sustainability Report 2025-26 Continued

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.
- 11 affiliations in all wherein top 10 have been listed below.
1. b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State/National)
1.	FIEO (FEDERATION OF INDIAN Export Organization)	National
2.	CAPEXIL (Chemical and allied products Export promotion council)	National
3.	CHEMIXIL (Basic chemical Cosmetics & Dyes export promotion council)	National
4.	AMAI (Alkali Manufacturer Association of India)	National
5.	Tamil Nadu Chamber of Commerce & Industry, Tuticorin, Madurai	State
6.	All India Chamber of Commerce & Industry Tuticorin, Madurai	National
7.	All India Chamber of Commerce & Industry Tuticorin, Madurai	National
8.	Tamil Nadu Power Producers Association, Chennai	State
9.	Tamil Nadu Electricity Consumers Association, Coimbatore	State
10.	CIPET (Central Institute of Petrochemicals & Engineering Technology) Plastic Manufacturers Association	National

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

Name of Authority	Brief of the Case	Corrective Action Taken
NA	NA	NA

Business Responsibility and Sustainability Report 2025-26 Continued

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name & Brief Details of Project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

- 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)
NA	NA	N A	NA	NA	NA	NA

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

DCW Limited has complaint boxes installed at its plant premises through which local communities can raise their concerns.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	12%	21%
Directly from within India	65%	62%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	Nil	Nil
Semi-Urban	79%	85%
Urban	Nil	Nil
Metropolitan	21%	15%

Note: The above disclosure excludes third party contractual workers. The Company is actively working on strengthening its reporting mechanisms to improve alignment with BRSR requirements in future disclosures.

Business Responsibility and Sustainability Report 2025-26 Continued

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

Essential Indicators

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

DCW Limited has a policy in place whereby customers can raise their concerns via call or via email or via feedback form available (as internal per policy).

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

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

- Number of consumer complaints in respect of the following:

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

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for Recall
Voluntary Recalls	None	None
Forced Recalls	None	None

- Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy

Yes. To reduce data risks, DCW Limited moved the data centre to cloud storage, which is maintained by a well-known vendor with its own risk-related standards. Disaster recovery is also set up in a different seismic zone. In order to improve data security and privacy, the corporation has also restricted all unrelated websites, personal websites and emails, and the use of personal USB drives. The company intranet provides access to the policy.

- 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.

No such instances

- Provide the following information relating to data breaches:

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil
c. Impact, if any, of the data breaches	Not Applicable