

# Annexure-D

## Business Responsibility & Sustainability Report

At Deepak Nitrite Limited ('DNL'), sustainability remains at the heart of our business operations, strategic planning, and decision-making processes. Our unwavering commitment to responsible business practices drives us to achieve our Environmental, Social, and Governance ('ESG') objectives. We are dedicated to conducting our business in a manner that safeguards the environment, contributes positively to society, and generates long-term value for all stakeholders.

We continually integrate ESG considerations into our business strategy and operational excellence initiatives, creating sustainable value while enhancing organizational resilience and supporting responsible growth. We are committed to fostering a safe, inclusive, and supportive workplace, where employees are empowered through robust health, wellness, safety, skill development, leadership training, and human rights awareness programmes. Our people remain our most valuable asset, and their well-being and growth are central to our long-term success.

We continually refine our ESG strategies and collaborate with stakeholders to achieve shared sustainability goals. Our environmental initiatives focus on increasing renewable energy usage, improving energy efficiency, reducing resource consumption, and lowering carbon emissions. Supported by long-term PPAs for hybrid renewable energy (wind and solar) at our various sites, we continued to increase the share of renewable energy in our overall energy mix during FY 2025-26. These initiatives, coupled with focused efficiency improvements and process optimization measures, contributed to a **12.2% reduction in absolute greenhouse gas (GHG) emissions**, reinforcing our commitment towards a low-carbon future.

In line with this vision, we successfully deployed Scaleban technology in our cooling tower system, enabling the utilization of R.O. reject water in place of routing it to the Multiple Effect Evaporator (MEE). This initiative has reduced freshwater consumption, optimized resource utilization, and lowered operating costs. Further strengthening our circular economy approach, we continue to leverage the 4R concept, Reduce-Reuse-Recycle-Recover to transform waste into value. Our advanced pollution control systems enable us to recycle around **35% of wastewater generated**, demonstrating our commitment to responsible water stewardship.

Our commitment extends beyond operational boundaries into ecological restoration and biodiversity conservation. During the year, we restored **40 hectares of degraded coastal land through mangrove plantation**, supporting biodiversity enhancement, carbon sequestration, coastal protection, and climate resilience. We also continued to strengthen greenbelt development efforts across our manufacturing locations, contributing to ecological balance and environmental sustainability.

We are committed to creating an equitable workplace by promoting diversity, inclusion, and equal opportunities, while eliminating all forms of discrimination. Our community development initiatives focus on education, healthcare, skill development, and livelihood enhancement, empowering underserved communities and fostering inclusive growth. Through continuous stakeholder engagement, we seek to understand local needs and create lasting positive social impact.

DNL's governance framework is grounded in the principles of integrity, transparency, and accountability. We adhere to the highest standards of corporate governance, supported by a robust code of conduct, regular ethics training, and strong mechanisms for reporting and addressing concerns. We actively engage with suppliers, industry peers, government bodies, academic institutions, and non-governmental organizations to promote sustainable sourcing, responsible business practices, innovation, and knowledge sharing. A notable highlight of FY 2025-26 was DNL's inclusion in the **S&P Global Sustainability Yearbook 2026**, recognizing the Company's strong ESG performance and reinforcing its position among leading sustainability-driven chemical companies globally.

DNL remains steadfast in its pursuit of sustainability excellence. By seamlessly embedding ESG principles into our environmental, social, and governance strategies, we not only catalyse economic growth but also create enduring value for society and the environment, continually setting new benchmarks for responsible and sustainable business practices.

**For Deepak Nitrite Limited**

Date: May 15, 2026  
Place: Vadodara

**Maulik Mehta**  
Deputy Managing Director

**SECTION A: GENERAL DISCLOSURES****I. Details of the Listed Entity**

|    |                                                                                                                                                                                                                                                                          |                                                                                                       |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 1  | <b>Corporate Identity Number (CIN) of the Listed Entity</b>                                                                                                                                                                                                              | L24110GJ1970PLC001735                                                                                 |
| 2  | <b>Name of the Listed Entity</b>                                                                                                                                                                                                                                         | Deepak Nitrite Limited                                                                                |
| 3  | <b>Year of incorporation</b>                                                                                                                                                                                                                                             | 1970                                                                                                  |
| 4  | <b>Registered office address</b>                                                                                                                                                                                                                                         | 2 <sup>nd</sup> Floor, Fermenter House, Alembic City, Alembic Avenue Road, Vadodara - 390003          |
| 5  | <b>Corporate address</b>                                                                                                                                                                                                                                                 | 2 <sup>nd</sup> Floor, Fermenter House, Alembic City, Alembic Avenue Road, Vadodara - 390003          |
| 6  | <b>E-mail</b>                                                                                                                                                                                                                                                            | investor@godeepak.com                                                                                 |
| 7  | <b>Telephone</b>                                                                                                                                                                                                                                                         | +91 0265-2765200                                                                                      |
| 8  | <b>Website</b>                                                                                                                                                                                                                                                           | <a href="http://www.godeepak.com">www.godeepak.com</a>                                                |
| 9  | <b>Financial year for which reporting is being done</b>                                                                                                                                                                                                                  | 2025-26                                                                                               |
| 10 | <b>Name of the Stock Exchange(s) where shares are listed</b>                                                                                                                                                                                                             | BSE Limited and National Stock Exchange of India Limited                                              |
| 11 | <b>Paid-up Capital</b>                                                                                                                                                                                                                                                   | ₹ 27,27,86,082                                                                                        |
| 12 | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>                                                                                                                                  | Shri Arvind Bajpai, Company Secretary,<br>Email:investor@godeepak.com,<br>Telephone: +91 0265-2765200 |
| 13 | <b>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)</b> | This report is prepared on Standalone basis.                                                          |
| 14 | <b>Name of assessment or assurance provider</b>                                                                                                                                                                                                                          | Bureau Veritas (India) Private Limited                                                                |
| 15 | <b>Type of assessment or assurance obtained</b>                                                                                                                                                                                                                          | Reasonable Assurance for BRSR Core and Limited Assurance for BRSR Report                              |

**II. Products/services****16 Details of business activities (accounting for 90% of the turnover)**

| S. No. | Description of Main Activity | Description of Business Activity    | % of Turnover of the entity |
|--------|------------------------------|-------------------------------------|-----------------------------|
| 1      | Manufacturing of Chemicals   | Manufacturing, Trading of Chemicals | 100                         |

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

| S. No. | Product/Service            | NIC Code | % of total Turnover contributed |
|--------|----------------------------|----------|---------------------------------|
| 1      | Nitro Toluidine            | 24119    | 21.0%                           |
| 2      | Sodium Nitrite             | 24117    | 15.0%                           |
| 3      | EHN                        | 24119    | 13.0%                           |
| 4      | Optical Brightening Agents | 24298    | 12.0%                           |
| 5      | 4Nox                       | 24119    | 5.0%                            |
| 6      | TFMAP                      | 24119    | 5.0%                            |
| 7      | Sodium Nitrate             | 24119    | 4.0%                            |
| 8      | Para Cumidines             | 24117    | 3.0%                            |
| 9      | 2, 4 Xylidine              | 24119    | 3.0%                            |
| 10     | MAHCL                      | 24119    | 3.0%                            |
| 11     | DASDA                      | 24297    | 3.0%                            |
| 12     | 2MePPDA                    | 24119    | 2.0%                            |
| 13     | 2, 6 Xylidine              | 24119    | 1.0%                            |
| 14     | NSA                        | 24119    | 1.0%                            |

## II. Operations

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

| S. No. | Location      | Number of plants | Number of offices | Total |
|--------|---------------|------------------|-------------------|-------|
| 1      | National      | 5                | 3                 | 8     |
| 2      | International | 0                | 0                 | 0     |

### 19 Markets served by the entity:

#### a Number of locations

| S. No. | Locations                        | Number |
|--------|----------------------------------|--------|
| 1      | National (No. of states)         | 25     |
| 2      | International (No. of countries) | 49     |

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

37%

#### c A brief on types of customers

- Manufacturers of Chemicals
- Manufacturers of Products where chemicals produced by the Company are used as inputs

## 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)                  | 1,288        | 1,244        | 96.58        | 44        | 3.42        |
| 2         | Other than Permanent (E)       | 33           | 30           | 90.91        | 3         | 9.09        |
| 3         | <b>Total employees (D + E)</b> | <b>1,321</b> | <b>1,274</b> | <b>96.44</b> | <b>47</b> | <b>3.56</b> |
| Workers   |                                |              |              |              |           |             |
| 4         | Permanent (F)                  | 159          | 159          | 100.00       | 0         | 0.00        |
| 5         | Other than Permanent (G)       | 2,378        | 2,321        | 97.60        | 57        | 2.40        |
| 6         | <b>Total workers (F + G)</b>   | <b>2,537</b> | <b>2,480</b> | <b>97.75</b> | <b>57</b> | <b>2.25</b> |

#### 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)            | 2         | 2      | 100.00 | 0      | 0.00   |
| 2                           | Other than Permanent (E) | 0         | 0      | 0.00   | 0      | 0.00   |
| 3                           | Total employees (D + E)  | 2         | 2      | 100.00 | 0      | 0.00   |
| Differently-abled Workers   |                          |           |        |        |        |        |
| 4                           | Permanent (F)            | 1         | 1      | 100.00 | 0      | 0.00   |
| 5                           | Other than Permanent (G) | 7         | 7      | 100.00 | 0      | 0.00   |
| 6                           | Total workers (F + G)    | 8         | 8      | 100.00 | 0      | 0.00   |

**21 Participation/Inclusion/Representation of women:**

| Particulars              | Total (A) | No. and percentage of Females |        |
|--------------------------|-----------|-------------------------------|--------|
|                          |           | No. (B)                       | %(B/A) |
| Board of Directors       | 12        | 1                             | 8.33   |
| Key Management Personnel | 2         | 0                             | 0.00   |

**22 Turnover rate for permanent employees and workers:**

(Disclose trends for the past 3 years)

| Particulars         | FY 2025-26<br>(Turnover rate (%) in<br>the current FY) |        |       | FY 2024-25<br>(Turnover rate (%) in<br>the previous FY) |        |       | FY 2023-24<br>(Turnover rate (%) in the year<br>prior to the previous FY) |        |       |
|---------------------|--------------------------------------------------------|--------|-------|---------------------------------------------------------|--------|-------|---------------------------------------------------------------------------|--------|-------|
|                     | Male                                                   | Female | Total | Male                                                    | Female | Total | Male                                                                      | Female | Total |
| Permanent Employees | 17.23                                                  | 21.27  | 13.27 | 13.27                                                   | 18.75  | 13.45 | 13.60                                                                     | 31.11  | 14.32 |
| Permanent Workers   | 27.49                                                  | 0.00   | 27.49 | 2.31                                                    | 0.00   | 2.31  | 3.16                                                                      | 0.00   | 3.16  |

**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      | Deepak Phenolics Limited                                                 | Subsidiary                                                     | 100                               | YES                                                                                                                          |
| 2      | Deepak Chem Tech Limited                                                 | Subsidiary                                                     | 100                               | YES                                                                                                                          |
| 3      | Deepak Nitrite Corporation Inc.                                          | Subsidiary                                                     | 100                               | YES                                                                                                                          |
| 4      | Deepak Advanced Materials Limited                                        | Subsidiary                                                     | 100                               | YES                                                                                                                          |
| 5      | Deepak PMC Limited                                                       | Subsidiary                                                     | 100                               | YES                                                                                                                          |
| 6      | Deepak Oman Industries (SFZ) LLC                                         | Subsidiary                                                     | 51                                | YES                                                                                                                          |
| 7      | Narmada Thermal Power Private Limited                                    | Step Down Subsidiary                                           | 100                               | YES                                                                                                                          |

**VI. CSR Details****24 i Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No)**

Yes

**ii Turnover**

₹ 2,760.32 Crores

**iii Net worth**

₹ 3,215.33 Crores

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)                                                                                                                                                                                   | FY 2025-26 (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                                       | No                                                                                                                                                                                                                                                                                             | 0                                          | 0                                                            |                                                                                                                                                                    | 0                                          | 0                                                            |                                                                                                                                                                    |
| Investors (Other than Shareholders)               | No                                                                                                                                                                                                                                                                                             | 0                                          | 0                                                            |                                                                                                                                                                    | 0                                          | 0                                                            |                                                                                                                                                                    |
| Shareholders                                      | YES, <a href="https://www.godeepak.com/wp-content/uploads/2025/04/Investors-Grievance-redressal-policy-f.pdf">https://www.godeepak.com/wp-content/uploads/2025/04/Investors-Grievance-redressal-policy-f.pdf</a>                                                                               | 7                                          | 1                                                            | The outstanding complaint was resolved on 17 <sup>th</sup> April, 2026.                                                                                            | 12                                         | 0                                                            |                                                                                                                                                                    |
| Employee and Workers                              | No                                                                                                                                                                                                                                                                                             | 0                                          | 0                                                            |                                                                                                                                                                    | 0                                          | 0                                                            |                                                                                                                                                                    |
| Customers                                         | Yes, Customer complaints are received by the relevant sales team and subsequently, recorded in a dedicated software system. These complaints are then processed in accordance with established Standard Operating Procedures to ensure a structured approach from investigation to resolution. | 78                                         | 0                                                            | Complaints received were related to Logistics, Quality, packing and handling etc. All the complaints received during the year have been investigated and resolved. | 73                                         | 0                                                            | Complaints received were related to Logistics, Quality, packing and handling etc. All the complaints received during the year have been investigated and resolved. |
| Value Chain Partners                              | NO                                                                                                                                                                                                                                                                                             | 0                                          | 0                                                            |                                                                                                                                                                    | 0                                          | 0                                                            |                                                                                                                                                                    |

### 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      | Water Use & Effluent Management | Opportunity                                | Access to clean and safe water is a fundamental human right and is aligned with the United Nations' Sustainable Development Goal 6, which aims to be achieved by 2030. As a responsible corporate citizen, we are committed to ensure that our operations do not negatively impact the quality or supply of water resources, thereby protecting the ecosystem and society at multiple levels. | NA                                             | Positive - Effective water use and effluent management can drive significant positive financial outcomes for businesses. By optimizing water usage and managing effluent responsibly, companies can reduce operational costs, enhance resource efficiency and mitigate regulatory risks. |

| S. No. | Material issue identified    | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                      | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                   |
|--------|------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2      | Climate Change & Emissions   | Risk                                       | Climate Change & Emissions stands as one of the most critical challenges confronting our planet today. Given the energy and water-intensive nature of chemical production, our failure to reduce our environmental footprint can have significant repercussions on our standing within the industry and our relationships with customers, investors and society as a whole.                                                                                                                           | We have embraced environmental consciousness through our commitment to sustainable manufacturing practices. This commitment is evident in our focus on reducing utility consumption, extracting value from waste and adopting clean technologies. We are continuously striving to enhance our energy efficiency. Additionally, we ensure that the effluents, emissions and waste generated at our manufacturing facilities remain within the permissible limits set by the respective Pollution Control Boards. | Negative - Climate change & Emissions related issues, if not addressed, would result in negative financial implications in long run. Climate related risks including physical as well as transition risk are directly associated with disruptions to our business operations as well as those of our value chain partners. Financial implications of mitigation efforts are well within our considerations while planning our business strategy. |
| 3      | Occupational Health & Safety | Risk                                       | Given the inherent nature of our operations, our employees face a range of operational and safety hazards. It is crucial to address any process safety gaps and prevent Occupational Health and Safety (OHS) incidents that could potentially harm our employees. Neglecting employee well-being and safety not only jeopardises their physical welfare but also poses risks to achieving production targets and can have adverse effects on our assets, environment and overall business reputation. | We prioritise continuous safeguarding of occupational health, safety and employee wellbeing. Stringent safety measures are implemented at all our sites, including regular safety audits and the provision of appropriate personal protective equipment to our employees. We actively promote safety awareness through campaigns and training initiatives.                                                                                                                                                      | Negative - Employee health and safety issues, if not addressed, would result in negative financial implications.                                                                                                                                                                                                                                                                                                                                 |
| 4      | Community Involvement        | Opportunity                                | Engaging with the community in its development not only uplifts the community's standard of living but also cultivates future workers and consumers for businesses associated with the end products. This proactive involvement also enhances the Company's reputation by fostering goodwill as a benefactor within the community.                                                                                                                                                                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Positive - The benefits to the community provided by CSR activities develop goodwill and boost the Company's brand, which has long-term financial benefits.                                                                                                                                                                                                                                                                                      |

| 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)                                                                                                                                                                    |
|--------|---------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5      | Growth & Profitability    | Opportunity                                | The Company's capacity to deliver substantial value to all stakeholders hinges on its robust financial foundation. In light of escalating input and energy costs and enduring volatility in foreign exchange rates, maintaining a secure financial position is imperative. This stability not only fortifies its market position but also strengthens relationships with clients, investors and the broader public. | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Positive - A planned and methodical approach to investments and cost management will be determining factor to the success of the Company in the short run as well as in the long run.                                                                             |
| 6      | Corporate Governance      | Risk                                       | Amid the dynamic landscape of the chemical industry, which is characterised by escalating macro-economic volatility, robust governance practices play a pivotal role in upholding ethical and transparent business operations. Meeting regulatory compliance requirements and effectively managing risks are paramount in ensuring responsible conduct and long term sustainability.                                | Our governance practices have been established by our competent and esteemed Board of Directors, comprising members with relevant industry expertise, independent thinking and extensive global exposure. Aided by practice transparency in financial reporting, sustainability efforts and other relevant disclosures and ethical decision making processes, bolstered by effective risk management, serve as the foundation of our governance framework. We have instilled a culture of accountability and integrity across the Company, recognising its vital role in promoting good governance practices. We implement and enforce a robust code of conduct and ethical standards to guide the behaviour and actions of employees at all levels. Our Board and management prioritise health, safety and environmental considerations by implementing robust safety protocols, promoting sustainable practices and minimising environmental impact. We have a comprehensive risk management framework to identify, assess and mitigate risks associated with operations, safety, environmental impact and compliance to solidify our governance approach. | Negative - Corporate Governance is increasingly the parameter for evaluation by external stakeholders and are likely to amplify competitive advantage relating to business sustainability. In case of their failure, it would have severe financial 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)                                                                                                                                                                                                                                                                                                              |
|--------|------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        |                              |                                            |                                                                                                                                                                                                                                                               | We ensure strict adherence to all applicable laws, regulations and industry standards to maintain compliance and mitigate legal and reputational risks. We have established Board Committees, such as Audit, Risk Management, Nomination and Remuneration, CSR, Sustainability Committees and more to provide focussed oversight in critical areas. We regularly evaluate our governance practices, identify areas for improvement and implement necessary changes to enhance effectiveness and relevance and build trust with all stakeholders in line with global standards of ESG. |                                                                                                                                                                                                                                                                                                                                                                                                             |
| 7      | Business Ethics & Compliance | Opportunity                                | Success in business depends on creating and sustaining a culture of ethics and integrity. It supports daily decision-making by providing employees and partners with a useful reference.                                                                      | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Positive - Prioritizing business ethics and compliance can lead to significant financial benefits for organizations. By adhering to ethical standards and regulatory requirements, companies mitigate legal risks and avoid costly fines and penalties. A strong ethical culture also fosters trust and credibility with stakeholders, enhancing customer loyalty, investor confidence and employee morale. |
| 8      | Business Continuity          | Opportunity                                | Risk management and ethics are interconnected. A company faces lower risks to its business when it adheres to ethical standards. Aligning business ethics with risk management is crucial for ensuring continuity and resilience during disruptive incidents. | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Positive - Business continuity ensures resilience against disruptions, minimizing revenue loss, operational downtime and reputational damage. This proactive approach helps maintain customer trust, preserves market position and reduces recovery costs, ultimately safeguarding profitability and sustaining long-term financial health.                                                                 |
| 9      | Product Stewardship          | Risk and Opportunity                       | Risk: Reputational damage, negative impact on market share.<br>Opportunity: Reduction in environmental impact and increased stakeholder trust and in revenue.                                                                                                 | DNL has established a protocol to assess the ESG (Environmental, Social and Governance) impacts of products during their development stages. These impacts are carefully considered in our decision-making processes. We have calculated the carbon footprint for most of our products and planning to conduct Life Cycle Assessments (LCA) for few of our existing products.                                                                                                                                                                                                         | Positive - Increased circularity will result in decreased cost of materials, increased productivity and greater profitability. Such operational practices also cater to the customers preferences; aligned to responsibly sourced / manufactured products.                                                                                                                                                  |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity                                                                                                                                                                                                                                                                                                                                                                                     | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                |
|--------|---------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10     | Sustainable Supply Chain  | Risk                                       | Having a sustainable supply chain is critical for Company's operations and business continuity. Considering the size of Company's operations, the Company can influence the ESG priorities for their suppliers. It will have a high impact on stakeholders as well.                                                                                                                                                                  | We maintain a robust logistics and distribution network using secure transportation with GPS tracking to monitor raw materials and finished goods in real-time. Our organised warehousing ensures prompt customer deliveries. Leveraging our manufacturing expertise, integrated facilities and agile operations, we consistently deliver reliable and steady performance.                                                                                                                                                                                                                                                                                                                       | Negative - Any disruption in Supply Chain would adversely affect the business continuity and hence would jeopardise sustainability of business.                                                                                                                                                                                                               |
| 11     | Waste Management          | Opportunity                                | The production and use of agrochemicals generate hazardous waste, necessitating a focus on reducing waste generation, as well as recycling and reusing waste wherever possible.                                                                                                                                                                                                                                                      | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Positive - Implementing effective waste management strategies can lead to substantial financial benefits for businesses. By reducing waste generation, companies can lower disposal costs and improve resource efficiency.                                                                                                                                    |
| 12     | Energy Management         | Opportunity                                | Recognizing the importance of energy efficiency in all business activities, we actively monitor our performance using systems installed across multiple locations to track daily energy consumption. Our energy conservation strategy aligns with our commitment in achieving established sustainability goals and targets.                                                                                                          | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Positive - Effective energy management practices can yield substantial financial benefits for businesses. By optimizing energy use, operational costs associated with utilities, such as electricity and fuel can be reduced.                                                                                                                                 |
| 13     | Employee Engagement       | Opportunity                                | Skilled and proficient employees execute their responsibilities with effectiveness and efficiency, contributing to a capable workforce that drives internal growth. This enhances product quality and ultimately, boosts revenue for the Company.                                                                                                                                                                                    | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Positive- Efforts in ensuring the skill development of the workforce will lead to a more efficient workforce and improved productivity of the Company.                                                                                                                                                                                                        |
| 14     | Human Rights              | Risk and Opportunity                       | Human rights significantly influence business operations both internally and externally, spanning from raw material procurement to distribution and disposal. They also play a crucial role in shaping the company's reputation throughout the entire value chain.<br><br>Risk: Potential regulatory non-compliance and reputational damage.<br><br>Opportunity: Upholding employees' and workers' rights through collective action. | We have implemented a robust human rights due diligence framework to systematically assess our operations. This includes conducting Human Rights Vulnerability Assessments at our operational sites to identify and mitigate risks, as well as monitoring and reporting our performance. We are committed to upholding human rights across all aspects of our business operations. Our commitment to respecting human rights extends to our business partners through alignment with our policies and contractual agreements. During FY 2025-26, no incidents of human rights violations were reported, demonstrating our dedication to maintaining ethical standards throughout our operations. | Positive- Implications of non-compliance to social adherence norms related to human rights will have reputation impact for any company. The mitigation of such risks requires investment in Human Rights Vulnerability Assessment and actions. Proactive and regular compliance by the workforce is imperative to ensure business continuity in the long run. |

| 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)                                                                                                                                                                                                                                                                                                                                                                    |
|--------|--------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15     | Customer Relationships                     | Opportunity                                | In a rapidly evolving and highly competitive operating environment, the growth of our business is intricately tied to our customer base. Strengthening our relationships with customers is, therefore, a crucial aspect that can profoundly influence our value-creation capabilities.                                                                                  | NA                                             | Positive - A structured and transparent relationship with customers has the potential to expand business in both the short and long run, resulting in a sustainable business model.                                                                                                                                                                                                                                                                               |
| 16     | Diversity, Equity & Inclusion              | Opportunity                                | At DNL, our focus is on creating value through the continuous expansion of our workforce and fostering agility. Our team comprises individuals from diverse educational, cultural and demographic backgrounds. We are committed to upholding principles of inclusion and diversity in our employment practices, ensuring they remain inclusive of all ages and genders. | NA                                             | Positive - Investing in Diversity, Equity and Inclusion (DEI) initiatives can lead to significant financial benefits for organizations. By fostering a diverse workforce that includes individuals from various backgrounds, genders, ages and cultures, companies can enhance innovation and creativity. This diversity of thought often leads to better problem-solving and decision-making processes, which can drive operational efficiency and productivity. |
| 17     | Product Innovation                         | Opportunity                                | As our products are utilized across diverse manufacturing sectors, the demand for advanced compatibility with upgraded technologies is crucial. Emphasizing product innovation through enhanced technologies and processes will position us for a broader market in the future.                                                                                         | NA                                             | Positive - Better products and the introduction of new products into the market will generate more revenue through greater business with existing customers and the addition of new clients.                                                                                                                                                                                                                                                                      |
| 18     | Digitalization, IT Security & Data Privacy | Opportunity                                | As demonstrated during recent global disruptions, adopting digital modes of operation is crucial. These methods can greatly influence customer relationships, product launches, workforce productivity and operational efficiency.                                                                                                                                      | NA                                             | Positive - The integration of digital technologies within operations has been demonstrated across industries to alleviate operational efficiency and robustness of business output. It also allows the Company to realize strategy automation and business intelligence in the wake of competitive agility.                                                                                                                                                       |

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**
**Policy and Management Processes**
**1 a Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**

| P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| YES | YES | YES | YES | YES | YES | YES | YES | YES |

**b Has the policy been approved by the Board? (Yes/No)**

| P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| YES | YES | YES | YES | YES | YES | YES | YES | YES |

**c Web Link of the Policies, if available**

|    |                                                                                                                                                                           |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P1 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P2 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P3 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P4 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P5 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P6 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P7 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P8 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |
| P9 | <a href="https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf">https://www.godeepak.com/wp-content/uploads/2024/11/Revised-Policy-Manual.pdf</a> |

**2 Whether the entity has translated the policy into procedures. (Yes / No)**

| P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| YES | YES | YES | YES | YES | YES | YES | YES | YES |

**3 Do the enlisted policies extend to your value chain partners? (Yes/No)**

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|----|----|----|----|----|----|----|----|----|
| No | No | No | No | No | No | No | 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.**

|    |                                                       |
|----|-------------------------------------------------------|
| P1 | -                                                     |
| P2 | Complying the requirements of ISO 20400               |
| P3 | -                                                     |
| P4 | Complying the requirements of ISO 26000               |
| P5 | ISO 45001 Certification                               |
| P6 | ISO 14001 Certification; Responsible Care Logo Holder |
| P7 | ISO 9001 Certification                                |
| P8 | ISO 9001 Certification                                |
| P9 | ISO 27001 Certification                               |

## 5 Specific commitments, goals and targets set by the entity with defined timelines, if any.

|    |                                                                                                                                                                                                                                                                                              |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P1 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P2 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P3 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P4 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P5 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P6 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P7 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P8 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |
| P9 | The Company has not set any specific goals with timeline. However, it is endeavor of the Company to ensure implementation of Principles of NGRBC. The Company will carefully assess its strategic positions and develop specific goals targets and commitments with timelines in due course. |

## 6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

|    |                                                                                                   |
|----|---------------------------------------------------------------------------------------------------|
| P1 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P2 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P3 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P4 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P5 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P6 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P7 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P8 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |
| P9 | The performance against the goals and targets will be assessed in the subsequent Financial Years. |

## 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):

Please refer to Statement of Shri Maulik Mehta at the beginning of this Report.

### 8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The Sustainability Committee is responsible for implementation and oversight the Business Responsibility Policies.

### 9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes. The Company has constituted a Sustainability Committee of Directors for decision making on Sustainability related issues.

## 10 Details of Review of NGRBCs by the Company

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

## 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 | No |
| P2 | No |
| P3 | No |
| P4 | No |
| P5 | No |
| P6 | No |
| P7 | No |
| P8 | No |
| P9 | No |

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

Not Applicable

**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                                                                                                                                                                                          | % of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Board of Directors                | 5                                                      | Strategy, Risk Management, Business Sustainability, Corporate Social Responsibility, Employee well being                                                                                                                                               | 91.21                                                                   |
| Key Managerial Personnel          | 5                                                      | Strategy, Risk Management, Business Sustainability, Corporate Social Responsibility, Employee well being                                                                                                                                               | 100.00                                                                  |
| Employees other than BoD and KMPs | 1,423                                                  | Safety & Health, Environment Awareness, Organizational, leadership development, Behavioral, POSH Awareness, Information Security Training, Coaching Sessions, Wellness program, First Aid Training, Skill Enhancement Training, Chemical Handling etc. | 69.72                                                                   |
| Workers                           | 584                                                    | Safety & Health Related Training, Skill Enhancement, First Aid Training, Environment Awareness, Permit to work, Chemical Handling                                                                                                                      | 69.18                                                                   |

**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):**

| Penalty/Fine       | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions                                         | Monetary                                                                   |                                                                                                                                                                                                                                                                       | Has an appeal been preferred? (Yes/No) |
|--------------------|-----------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
|                    |                 |                                                                                                             | Amount (In INR)                                                            | Brief of the Case                                                                                                                                                                                                                                                     |                                        |
| Interest/ Damages  | Principle 4     | Assistant Provident Fund Commissioner, Bharuch<br>Employees' Provident Fund Organization ('EPF Authority'). | Interest – ₹ 3,04,324/-<br>Damages – ₹ 5,32,372/-                          | Delayed remittance of some amount of the Provident Fund during the period from March 1, 2013 to April 30, 2025. The amount of Interest levied under Section 7Q of the EPF Act and Damages levied under Section 14B of the EPF Act have been deposited by the Company. | No                                     |
| Interest / Penalty | Principle 4     | Assistant Commissioner of State Tax, Unit-40                                                                | Tax – ₹ 19,14,506/-<br>Interest – ₹ 22,17,784/-<br>Penalty – ₹ 19,14,506/- | Demand for ineligible Input tax credit (ITC) for the Financial Year 2019-20. The Company believes that the ITC has been availed after following the due process of law and complying with the conditions set out under the GST law.                                   | Yes                                    |

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

Not Applicable

**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 regulatory/ enforcement agencies/ judicial institutions |
|------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Demand for ineligible Input tax credit (ITC) for the Financial Year 2019-20. | State Appellate Authority                                       |

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

Yes. The Code of Conduct of the Company, which is applicable to all the employees, covers the Anti-Corruption and Anti-Bribery Policy of the Company.

The weblink of the same is <https://www.godeepak.com/wp-content/uploads/2025/09/ABAC-Policy.pdf>

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

| Category  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------|----------------------------------------|-----------------------------------------|
| Directors | 0                                      | 0                                       |
| KMPs      | 0                                      | 0                                       |
| Employees | 0                                      | 0                                       |
| Workers   | 0                                      | 0                                       |

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

|                                                                                              | FY 2025-26<br>(Current Financial Year) |                | FY 2024-25<br>(Previous Financial Year) |                |
|----------------------------------------------------------------------------------------------|----------------------------------------|----------------|-----------------------------------------|----------------|
|                                                                                              | Number                                 | Remarks        | Number                                  | Remarks        |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0                                      | Not Applicable | 0                                       | Not Applicable |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0                                      | Not Applicable | 0                                       | Not Applicable |

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

Since there were no such matters no corrective actions are required to be taken.

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

|                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|----------------------------------------|-----------------------------------------|
| Number of days of accounts payables | 76                                     | 77                                      |

## 9. Openness of business

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

| Parameter                  | Metrics                                                                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------|------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                       | 53.00%                                 | 59.45%                                  |
|                            | b. Number of trading houses where purchases are made from                                      | 1,228                                  | 1,915                                   |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses            | 64.00%                                 | 53.08%                                  |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                         | 7.00%                                  | 8.00%                                   |
|                            | b. Number of dealers / distributors to whom sales are made                                     | 38                                     | 66                                      |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors        | 86.00%                                 | 88.00%                                  |
| Share of RPTs              | a. Purchases (Purchases with related parties / Total Purchases)                                | 13.88%                                 | 9.23%                                   |
|                            | b. Sales (Sales to related parties / Total Sales)                                              | 7.19%                                  | 1.32%                                   |
|                            | c. Loans and advances (Loans and advances given to related parties / Total loans and advances) | 96.18%                                 | 83.77%                                  |
|                            | d. Investments (Investments in related parties / Total Investments made)                       | 89.51%                                 | 93.33%                                  |

### Leadership Indicators

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

| S. No. | Total number of awareness programmes held | Topics/ principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|--------|-------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 1      | 2                                         | Sustainable supply chain                      | 41%                                                                                                                |
| 2      | 1                                         | Sustainable practices for transportations     | 2%                                                                                                                 |

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

Yes. As per the Code of Conduct applicable to the Board of Directors, Directors must avoid any conflicts of interests with the Company. Directors will not enter into, without the prior approval of the disinterested members of the Board, any transaction or relationship with the Company in which they have a financial or personal interest, either directly or indirectly, such as through any relative (as defined under Section 2(77) of the Companies Act, 2013 or any statutory modification or re-enactment thereof), or an organisation with which the Director is affiliated, or any transaction or situation which otherwise involves a conflict of interest. The link to the Code of Conduct for Directors is [https://www.godeepak.com/wp-content/uploads/2025/10/DNL\\_Code-of-Conduct-for-BOD.pdf](https://www.godeepak.com/wp-content/uploads/2025/10/DNL_Code-of-Conduct-for-BOD.pdf).

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

### Essential Indicator

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

| Category | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) | Details of improvements in environmental and social impacts                                   |
|----------|----------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------|
| R&D      | 0.00%                                  | 0.00%                                   | Efficiency improvement, emission reduction, energy conservation, improved effluent treatment. |
| Capex    | 9.01%                                  | 3.94%                                   | Efficiency improvement, emission reduction, energy conservation, improved effluent treatment. |

- 2 a Does the entity have procedures in place for sustainable sourcing? (Yes/No)**  
Yes
- b If yes, what percentage of inputs were sourced sustainably?**  
44%
- 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)**  
Plastic packaging waste related to the Company's products is managed in accordance with the EPR framework under the Plastic Waste Management Rules. The Company ensures 100% of its packaging waste is given to EPR-registered plastic waste processors for recycling in a responsible manner.
- b E waste**  
All e-waste generated from in-house operations is sent to recyclers registered with the State Pollution Control Board. The Company ensures its recycling through authorised recyclers in compliance with applicable E-Waste Management Rules.
- c Hazardous waste**  
All hazardous waste generated is disposed of through facilities registered with the State Pollution Control Board, including TSDF, CHWIF, co-processing units, pre-processing facilities, and authorised recyclers/actual user facilities, in compliance with the Hazardous and Other Waste Management (HOWM) Rules.
- d other waste**  
All other waste generated was disposed to authorised recycling agencies.
- 4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same**  
Yes. The waste collection is in line with the EPR plan submitted to Pollution Control Boards.

### Leadership Indicator

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

LCA was conducted for one product - ABP Liquid

| NIC Code | Name of Product/Service | % of total turnover contributed | Boundary for which the LifeCycle Perspective / Assessment was conducted | Whether conducted by independent external agency (yes/no) | Result communicated in public domain (Yes/No), if yes provide the web-link. |
|----------|-------------------------|---------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------|
| 24119    | ABP Liquid              | 1.5%                            | Cradle to Gate for the facility in Dahej (Gujarat, India)               | Yes                                                       | No                                                                          |

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

There are no significant environmental or social concerns and/or risks arising from production or disposal of products.

- 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).

No recycled materials have been used in the production.

- 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:

|                                | FY 2025-26 (Current Financial Year) |          |                 | FY 2024-25 (Previous Financial Year) |          |                 |
|--------------------------------|-------------------------------------|----------|-----------------|--------------------------------------|----------|-----------------|
|                                | Re-Used                             | Recycled | Safely Disposed | Re-Used                              | Recycled | Safely Disposed |
| Plastics (including packaging) | 0                                   | 1,618    | 0               | 0                                    | 1,235    | 0               |
| E-waste                        | 0                                   | 0        | 0               | 0                                    | 0        | 0               |
| Hazardous waste                | 0                                   | 0        | 0               | 0                                    | 0        | 0               |
| Other waste                    | 0                                   | 0        | 0               | 0                                    | 0        | 0               |

- 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 Indicator

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

| % of employees covered by      |              |                  |        |                    |        |                    |        |                    |        |                     |        |
|--------------------------------|--------------|------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
| Category                       | Total<br>(A) | Health Insurance |        | Accident Insurance |        | Maternity Benefits |        | Paternity Benefits |        | Day Care Facilities |        |
|                                |              | Number<br>(B)    | %(B/A) | Number<br>(C)      | %(C/A) | Number<br>(D)      | %(D/A) | Number<br>(E)      | %(E/A) | Number<br>(F)       | %(F/A) |
| Permanent Employees            |              |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                           | 1,244        | 1,244            | 100.00 | 1,244              | 100.00 | 0                  | 0.00   | 1,244              | 100.00 | 0                   | 0.00   |
| Female                         | 44           | 44               | 100.00 | 44                 | 100.00 | 44                 | 100.00 | 0                  | 0.00   | 0                   | 0.00   |
| Total                          | 1,288        | 1,288            | 100.00 | 1,288              | 100.00 | 44                 | 100.00 | 1,244              | 100.00 | 0                   | 0.00   |
| Other than Permanent Employees |              |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                           | 30           | 30               | 100.00 | 30                 | 100.00 | 0                  | 0.00   | 30                 | 100.00 | 0                   | 0.00   |
| Female                         | 3            | 3                | 100.00 | 3                  | 100.00 | 3                  | 100.00 | 0                  | 0.00   | 0                   | 0.00   |
| Total                          | 33           | 33               | 100.00 | 33                 | 100.00 | 3                  | 100.00 | 30                 | 100.00 | 0                   | 0.00   |

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

| % of workers covered by      |              |                  |        |                    |        |                    |        |                    |        |                     |        |
|------------------------------|--------------|------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
| Category                     | Total<br>(A) | Health Insurance |        | Accident Insurance |        | Maternity Benefits |        | Paternity Benefits |        | Day Care Facilities |        |
|                              |              | Number<br>(B)    | %(B/A) | Number<br>(C)      | %(C/A) | Number<br>(D)      | %(D/A) | Number<br>(E)      | %(E/A) | Number<br>(F)       | %(F/A) |
| Permanent Workers            |              |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                         | 159          | 159              | 100.00 | 159                | 100.00 | 0                  | 0.00   | 159                | 100.00 | 0                   | 0.00   |
| Female                       | 0            | 0                | 0.00   | 0                  | 0.00   | 0                  | 0.00   | 0                  | 0.00   | 0                   | 0.00   |
| Total                        | 159          | 159              | 100.00 | 159                | 100.00 | 0                  | 0.00   | 159                | 100.00 | 0                   | 0.00   |
| Other than Permanent Workers |              |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                         | 2,321        | 2,321            | 100.00 | 2321               | 100.00 | 0                  | 0.00   | 2321               | 100.00 | 0                   | 0.00   |
| Female                       | 57           | 57               | 100.00 | 57                 | 100.00 | 57                 | 100.00 | 0                  | 0.00   | 0                   | 0.00   |
| Total                        | 2,378        | 2,378            | 100.00 | 2,378              | 100.00 | 57                 | 100.00 | 2,321              | 100.00 | 0                   | 0.00   |

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

| Category                                                                   | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Cost incurred on wellbeing measures as a % of total revenue of the Company | 0.25%                                  | 0.25%                                   |

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

| S. No | Benefits | FY 2025-26                                         |                                                |                                                      | FY 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/NA) |
| 1     | PF       | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                  |
| 2     | Gratuity | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                  |
| 3     | ESI      | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                  |

**3 Accessibility of workplaces**

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

Yes, our premises have facilities of ramps, lifts, bars and handles, dedicated washrooms for the differently abled employees.

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

Yes. It can be accessed at: <https://www.godeepak.com/wp-content/uploads/2021/05/Diversity-Equal-Opportunity-and-Freedom-ofAssociation-1-9-2020-.pdf>

**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         | 47                  | 100%           | 0                   | 0              |
| Female       | 3                   | 100%           | 0                   | 0              |
| <b>Total</b> | <b>50</b>           | <b>100%</b>    | <b>0</b>            | <b>0</b>       |

**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, Each recognised union have their Grievances Committee covering all permanent workers. These committees approach the management for grievances and grievances are resolved judiciously. |
| Other than Permanent Workers   | Yes, Periodic Meetings of representatives of Human Resources Department are held with other than Permanent Workers to resolve their grievances, if any.                                     |
| Permanent Employees            | Yes, Grievance Committees are in place to redress the grievances.                                                                                                                           |
| Other than Permanent Employees | Yes, Periodic Meetings of representatives of Human Resources Department are held with other than Permanent Employees to resolve their grievances, if any.                                   |

**7 Membership of employees and worker in association(s) or Unions recognised 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(A) | No. of employees / workers in respective category, who are part of association(s) or Union(B) | % (B/A)       |
| <b>Total Permanent Employees</b> | <b>1288</b>                                         | <b>0</b>                                                                                      | <b>0.00</b>   | <b>1545</b>                                         | <b>0</b>                                                                                      | <b>0.00</b>   |
| Male                             | 1244                                                | 0                                                                                             | 0.00          | 1495                                                | 0                                                                                             | 0.00          |
| Female                           | 44                                                  | 0                                                                                             | 0.00          | 50                                                  | 0                                                                                             | 0.00          |
| <b>Total Permanent Workers</b>   | <b>159</b>                                          | <b>159</b>                                                                                    | <b>100.00</b> | <b>212</b>                                          | <b>212</b>                                                                                    | <b>100.00</b> |
| Male                             | 159                                                 | 159                                                                                           | 100.00        | 212                                                 | 212                                                                                           | 100.00        |
| Female                           | 0                                                   | 0                                                                                             | 0.00          | 0                                                   | 0                                                                                             | 0.00          |

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

| Category  | FY 2025-26 (Current Financial Year) |                                   |        |                          |       | FY 2024-25 (Previous Financial Year) |                                   |       |                          |       |
|-----------|-------------------------------------|-----------------------------------|--------|--------------------------|-------|--------------------------------------|-----------------------------------|-------|--------------------------|-------|
|           | Total (A)                           | On Health and safety measures (B) |        | On Skill upgradation (C) |       | Total (D)                            | On Health and safety measures (E) |       | On Skill upgradation (F) |       |
|           |                                     | No.(B)                            | % B/A  | No.(C)                   | % C/A |                                      | No.(E)                            | % E/D | No.(F)                   | % F/D |
| Employees |                                     |                                   |        |                          |       |                                      |                                   |       |                          |       |
| Male      | 1244                                | 1244                              | 100.00 | 616                      | 49.52 | 1495                                 | 1131                              | 75.65 | 802                      | 53.65 |
| Female    | 44                                  | 28                                | 63.64  | 14                       | 31.82 | 50                                   | 16                                | 32.00 | 27                       | 54.00 |
| Total     | 1288                                | 1272                              | 98.76  | 630                      | 48.91 | 1545                                 | 1147                              | 74.24 | 829                      | 53.66 |
| Workers   |                                     |                                   |        |                          |       |                                      |                                   |       |                          |       |
| Male      | 159                                 | 150                               | 94.34  | 75                       | 47.17 | 212                                  | 108                               | 50.94 | 94                       | 44.34 |
| Female    | 0                                   | 0                                 | 0.00   | 0                        | 0.00  | 0                                    | 0                                 | 0.00  | 0                        | 0.00  |
| Total     | 159                                 | 150                               | 94.34  | 75                       | 47.17 | 212                                  | 108                               | 50.94 | 94                       | 44.34 |

**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        |
| <b>Employees</b> |                                     |             |              |                                      |             |              |
| Male             | 1244                                | 1164        | 93.57        | 1495                                 | 1284        | 85.89        |
| Female           | 44                                  | 40          | 90.91        | 50                                   | 39          | 78.00        |
| <b>Total</b>     | <b>1288</b>                         | <b>1204</b> | <b>93.48</b> | <b>1545</b>                          | <b>1323</b> | <b>85.63</b> |
| <b>Workers</b>   |                                     |             |              |                                      |             |              |
| Male             | 159                                 | 0           | 0.00         | 212                                  | 0           | 0.00         |
| Female           | 0                                   | 0           | 0.00         | 0                                    | 0           | 0.00         |
| <b>Total</b>     | <b>159</b>                          | <b>0</b>    | <b>0.00</b>  | <b>212</b>                           | <b>0</b>    | <b>0.00</b>  |

**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.

All locations of DNL has implemented HSE management system in line with ISO 45001 and ISO 14001. Plan-Do-Check-Act cycle is followed for the continual improvement.

**Key features of HSE Management system:**

- 1) OH & S is considered as line-management responsibility.
- 2) Well defined and communicated responsibility, accountability and authority of persons who identify, evaluate or control OSH hazards and risks.

- 3) Promote cooperation and communication among members of the organization, including workers and their representatives, to implement the elements of the organization's OHS management system.
- 4) Well established HSEQ policy and measurable objectives.
- 5) Identification and elimination or control of work-related hazards and risks and promote health at work.
- 6) Health promotion programs are being organized.
- 7) Periodic review by top leadership on the performance of the OHS management system.
- 8) All sites are audited and performance is evaluated through team of auditors.
- 9) Following seven codes of Responsible Care are in practice:
  - I) Process Safety Code
  - II) Employee Health & Safety
  - III) Pollution prevention
  - IV) Distribution Safety
  - V) Product Stewardship
  - VI) Community awareness & emergency response
  - VII) Security Code
- 10) DNL achieved a score of 71 in the latest EcoVadis assessment conducted in 2025, earning a Bronze Medal. The results were published in April 2026.
- 11) DNL has also launched internal Safety Management System named "Parivartan" consisting of seven core elements to enhance safety culture across all sites.

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

Work related hazards are identified through various techniques like Hazard Identification and Risk Assessment ('HIRA') and Hazard and Operability Study ('HAZOP'). Leadership Walk through rounds & Cross site Safety audit also being conducted at regular interval at all sites.

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

Yes

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

Yes

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

| Safety Incident/Number                                                        | Category  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------|-----------|----------------------------------------|-----------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked) | Employees | 0.12                                   | 0.29                                    |
|                                                                               | Workers   | 0                                      | 0                                       |
| Total recordable work-related injuries                                        | Employees | 6                                      | 2                                       |
|                                                                               | Workers   | 7                                      | 9                                       |
| No. of fatalities                                                             | Employees | 0                                      | 0                                       |
|                                                                               | Workers   | 0                                      | 0                                       |
| High-consequence work-related injury or ill health (excluding fatalities)     | Employees | 0                                      | 0                                       |
|                                                                               | Workers   | 0                                      | 0                                       |

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

DNL is a Responsible Care logo holding Company. Some of the measures for safe working environment is listed below:

- 1) Regular training on EHS related matters is provided to existing employees, workers as well as to new joiners.
- 2) Maintain an organized and orderly facility.
- 3) Communicate hazards to everyone in the facility.
- 4) DCS controlled processes.
- 5) Using engineering controls.
- 6) Treatment of waste in ETP.
- 7) All statutory requirements are complied with.
- 8) We provide PPE for everyone entering our plants.

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

| Category           | FY 2025-26<br>(Current Financial Year) |                                       |         | FY 2024-25<br>(Previous Financial Year) |                                       |         |
|--------------------|----------------------------------------|---------------------------------------|---------|-----------------------------------------|---------------------------------------|---------|
|                    | Filed during the year                  | Pending resolution at the end of year | Remarks | Filed during the year                   | Pending resolution at the end of year | Remarks |
| Working Conditions | 0                                      | 0                                     | -       | 0                                       | 0                                     | -       |
| Health and Safety  | 0                                      | 0                                     | -       | 0                                       | 0                                     | -       |

**14 Assessments for the year:**

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100.00                                                                                                |
| Working Conditions          | 100.00                                                                                                |

**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 and safety practices and working conditions.**

The Company has strengthened its safety performance through PARIVARTAN, its Safety Management System, which focuses on key occupational and process safety elements. Safety incidents and near misses are investigated, and corrective actions are tracked to closure. The Company has also identified the Top 10 critical risks across its plants and implemented mitigation plans, supported by regular audits, risk assessments, and safety reviews.

**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.**

Standard terms of the Contracts with Value Chain partners contain clauses requiring value chain partners to comply with such legal requirements for collective/deduction of statutory dues and depositing the same with appropriate authorities. Further, the payment to such value chain partners are released upon verification of such deposition.

- 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

| Category  | Total no. of affected employees/ workers |                                         | No. of employees/workers rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |                                         |
|-----------|------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|           | FY 2025-26<br>(Current Financial Year)   | FY 2024-25<br>(Previous Financial Year) | FY 2025-26<br>(Current Financial Year)                                                                                                   | FY 2024-25<br>(Previous Financial Year) |
| Employees | 0                                        | 0                                       | 0                                                                                                                                        | 0                                       |
| Workers   | 0                                        | 0                                       | 0                                                                                                                                        | 0                                       |

- 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:

| Category                    | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---------------------------------------------------------------------------------------------|
| Health and safety practices | 100.00                                                                                      |
| Working Conditions          | 100.00                                                                                      |

- 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.

We have implemented rigorous corrective measures, including enhanced safety training, regular audits and strict compliance checks to address identified risks and improve Health and Safety practices across our Value Chain partners.

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

### Essential Indicators

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

The Company believes that the stakeholders who are affected the most by the business as well as those who affect the Company the most, are key stakeholders for the Company. The key stakeholders are identified as Customers, Investors, Community, Employees and Suppliers.

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

| S. No. | 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                                                                 |
|--------|-------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Customers         | No                                                             | Email Communication, Face-to-face meeting, Phone calls, Virtual meetings, Exhibitions, conferences                                                                                                                                                                                 | Daily                                                                               | Routine discussion like price variation, timely supply of products etc.                                                                                         |
| 2      | Investors         | No                                                             | Annual General Meeting / analyst meetings / conferences / Annual Report / Quarterly earnings con calls / Media releases / Company website / Dedicated investor email address / Individual communication channels / Through Registrar and Share Transfer Agent (RTA) / Social Media | Quarterly                                                                           | Financial performance, operational performance, growth plans, challenges faced by the Company, material information, Notices of General meeting, Board meetings |

| S. No. | 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                                |
|--------|-------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 3      | Community         | Yes                                                            | Engaging in regular dialogues with community through meetings, visits and interactions. Executing CSR initiatives to encourage community involvement. Utilising demographic surveys to obtain valuable insights and feedback from the community                                                                                                                                         | Monthly                                                                             | Community shares their experiences, views and expectations from the Company.                                                   |
| 4      | Employees         | No                                                             | Senior leadership communication sessions, Performance review and appraisal meetings. Union meetings for open dialogue and collaboration, Wellness initiatives promoting employee well-being, Employee engagement surveys to gather feedback and insights. Townhall meetings for transparent communication and updates. Sports events to encourage team building and physical well-being | Daily                                                                               | Feedback on policies, suggestions, queries on HR policies, trainings on sustainability, health and safety, career development. |
| 5      | Supplier          | No                                                             | Advertisement, Email, Face-to-face meetings, Newspaper, Pamphlets, Phone Calls, SMS, Website, Virtual Meetings                                                                                                                                                                                                                                                                          | Daily                                                                               | Quantity and quality of products and services, payment terms, deliverables.                                                    |

### 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 process for consultation between stakeholders and the Board on economic, environmental and social topics involves both direct and delegated mechanisms. In direct consultation, stakeholders engage with the Management through structured meetings, surveys and public and business forums, where their inputs are systematically recorded and compiled into comprehensive reports. These reports are subsequently presented to the Management during scheduled sessions to inform decision-making. When consultation is delegated, designated representatives such as Committees or managers gather stakeholder's feedback using various methods like meetings and surveys. The collected feedback is synthesized into detailed summary reports, which are communicated to the Management through regular briefings or written submissions. This ensures that the Board is kept informed of stakeholder perspectives and can make decisions based on a broad range of inputs.

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

Yes, the stakeholder consultation is used to support the identification and management of environmental and social topics. Input from stakeholders plays a crucial role in shaping policies and activities related to these areas. For instance, in response to community concerns about environmental impacts, formal and informal feedback from stakeholders are instrumental in enhancing the Company's waste management practices, leading to the adoption of a new recycling program. Similarly, stakeholders consultation revealed the need for improved social policies, resulting in the development of a comprehensive community engagement strategy. This strategy included regular meetings and partnerships with local organizations to address social issues more effectively. These consultations ensure that stakeholders perspective are integrated into the Company's policies and activities, fostering sustainable and community-aligned decision-making.

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

Based on the stakeholders consultation and baseline surveys, the CSR activities of the Company are inter alia aimed to address the concerns of vulnerable/ marginalized stakeholder groups. Additionally, to better address the needs of marginalized groups such as indigenous communities, the organization conducted focused listening sessions to understand their unique challenges related to social and cultural preservation. This engagement led to the implementation of culturally sensitive environmental management practices and the creation of educational programs aimed at preserving local requirements. Another instance includes partnering with non-profit organizations to provide health support services to underserved populations, thereby addressing their immediate needs and fostering long-term resilience. These actions demonstrate the Company's commitment to actively engaging with and responding to the concerns of vulnerable groups, ensuring that their voices are heard and integrated into the decision-making process.

## 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 (Current Financial Year) |                                        |              | FY 2024-25 (Previous Financial Year) |                                        |             |
|----------------------|-------------------------------------|----------------------------------------|--------------|--------------------------------------|----------------------------------------|-------------|
|                      | Total (A)                           | No. of employees / workers covered (B) | % (B / A)    | Total (D)                            | No. of employees / workers covered (D) | % (D / C)   |
| <b>Employees</b>     |                                     |                                        |              |                                      |                                        |             |
| Permanent            | 1288                                | 343                                    | 26.63        | 1545                                 | 31                                     | 2.01        |
| Other than Permanent | 33                                  | 28                                     | 84.85        | 36                                   | 0                                      | 0.00        |
| <b>Total</b>         | <b>1321</b>                         | <b>371</b>                             | <b>28.08</b> | <b>1581</b>                          | <b>31</b>                              | <b>1.96</b> |
| <b>Workers</b>       |                                     |                                        |              |                                      |                                        |             |
| Permanent            | 159                                 | 54                                     | 33.96        | 212                                  | 0                                      | 0.00        |
| Other than Permanent | 2378                                | 470                                    | 19.76        | 2676                                 | 48                                     | 1.79        |
| <b>Total</b>         | <b>2537</b>                         | <b>524</b>                             | <b>20.65</b> | <b>2888</b>                          | <b>48</b>                              | <b>1.66</b> |

#### 2 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            | 1288                                | 0                     | 0.00   | 1288                   | 100.00 | 1545                                 | 0                     | 0.00   | 1545                   | 100.00 |
| Male                 | 1244                                | 0                     | 0.00   | 1244                   | 100.00 | 1495                                 | 0                     | 0.00   | 1495                   | 100.00 |
| Female               | 44                                  | 0                     | 0.00   | 44                     | 100.00 | 50                                   | 0                     | 0.00   | 50                     | 100.00 |
| Other than Permanent | 33                                  | 0                     | 0.00   | 33                     | 100.00 | 36                                   | 0                     | 0.00   | 36                     | 100.00 |
| Male                 | 30                                  | 0                     | 0.00   | 30                     | 100.00 | 34                                   | 0                     | 0.00   | 34                     | 100.00 |
| Female               | 3                                   | 0                     | 0.00   | 3                      | 100.00 | 2                                    | 0                     | 0.00   | 2                      | 100.00 |
| Workers              |                                     |                       |        |                        |        |                                      |                       |        |                        |        |
| Permanent            | 159                                 | 0                     | 0.00   | 159                    | 100.00 | 212                                  | 0                     | 0.00   | 212                    | 100.00 |
| Male                 | 159                                 | 0                     | 0.00   | 159                    | 100.00 | 212                                  | 0                     | 0.00   | 212                    | 100.00 |
| Female               | 0                                   | 0                     | 0.00   | 0                      | 0.00   | 0                                    | 0                     | 0.00   | 0                      | 0.00   |
| Other than Permanent | 2378                                | 2378                  | 100.00 | 0                      | 0.00   | 2679                                 | 2679                  | 100.00 | 0                      | 0.00   |
| Male                 | 2321                                | 2321                  | 100.00 | 0                      | 0.00   | 2676                                 | 2676                  | 100.00 | 0                      | 0.00   |
| Female               | 57                                  | 57                    | 100.00 | 0                      | 0.00   | 3                                    | 3                     | 100.00 | 0                      | 0.00   |

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

| Category                              | Male   |                                       | Female |                                       |
|---------------------------------------|--------|---------------------------------------|--------|---------------------------------------|
|                                       | Number | Median remuneration/<br>salary/ wages | Number | Median remuneration/<br>salary/ wages |
| Board of Directors (BoD) <sup>1</sup> | 7      | 0.16                                  | 1      | 0.15                                  |
| Key Managerial Personnel <sup>2</sup> | 6      | 4.05                                  | 0      | 0.00                                  |
| Employees other than BoD and KMP      | 1238   | 0.07                                  | 44     | 0.08                                  |
| Workers                               | 159    | 0.06                                  | 0      | 0.00                                  |

**Notes:**

1. Includes only Non-Executive Directors and Independent Directors.

2. Key Managerial Personnel includes Chairman & Managing Director, Whole-time Directors, Chief Financial Officer and Company Secretary.

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

|                                                 | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------|----------------------------------------|-----------------------------------------|
| Gross wages paid to females as % of total wages | 3.21                                   | 2.98                                    |

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)

Ethics, Human Rights & Labour Policy has been adopted by the Company and the Sustainability Committee has been constituted to review all Sustainability related matters of the Company including human rights.

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

The Company has a policy in place for Ethics, Human Rights & Labour Policy. It is committed to maintaining safe and harmonious business environment and workplace for all individuals.

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

| Category                          | FY 2025-26<br>(Current Financial Year) |                                          |         | FY 2024-25<br>(Previous Financial Year) |                                          |         |
|-----------------------------------|----------------------------------------|------------------------------------------|---------|-----------------------------------------|------------------------------------------|---------|
|                                   | Filed during<br>the year               | Pending resolution<br>at the end of year | Remarks | Filed during<br>the year                | Pending resolution<br>at the end of year | Remarks |
| Sexual Harassment                 | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |
| Discrimination at workplace       | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |
| Child Labour                      | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |
| Forced Labour/Involuntary Labour  | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |
| Wages                             | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |
| Other human rights related issues | 0                                      | 0                                        | NA      | 0                                       | 0                                        | NA      |

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

| Category                                                                                                                            | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0                                      | 0                                       |
| Complaints on POSH as a % of female employees/workers                                                                               | 0                                      | 0                                       |
| Complaints on POSH upheld                                                                                                           | 0                                      | 0                                       |

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

The Company has a Policy on Ethics, Human Rights and Labour, which provides anonymity to the complainant and also prevents victimisation of the complainant.

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

Yes

## 10 Assessments for the year

|                                  | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|----------------------------------|-------------------------------------------------------------------------------------------------------|
| Child Labour                     | 100%                                                                                                  |
| Forced Labour/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 10 above.

There were no risks/concerns arising from the assessment. However, regular training and awareness sessions are being conducted.

## Leadership Indicators

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

Specific clause added in all third-party agreements to avert risk of Human Rights Violation.

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

While the Company is engaging new vendor or contractor it ensures that those parties are aware about human rights protection and written confirmation post due-diligence audit are taken.

### 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                | 100%                                                                                        |
| Discrimination at Workplace      | 100%                                                                                        |
| Child Labour                     | 100%                                                                                        |
| Forced Labour/Involuntary Labour | 100%                                                                                        |
| Wages                            | 100%                                                                                        |

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

There were no significant risks / concerns arising from the assessment.

**PRINCIPLE 6**

**Businesses should respect and make efforts to protect and restore the environment.**

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

| Parameter                                                                                                                                                  | FY 2025-26<br>(Current Financial Year) |                     | FY 2024-25<br>(Previous Financial Year) |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------|-----------------------------------------|---------------------|
|                                                                                                                                                            | Value                                  | Unit                | Value                                   | Unit                |
| <b>From renewable sources</b>                                                                                                                              |                                        |                     |                                         |                     |
| Total electricity consumption (A)                                                                                                                          | 23,395.95                              | GJ                  | 1,530.76                                | GJ                  |
| Total fuel consumption (B)                                                                                                                                 | 0                                      | GJ                  | 0                                       | GJ                  |
| Energy consumption through other sources (C)                                                                                                               | 0                                      | GJ                  | 0                                       | GJ                  |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                | <b>23,395.95</b>                       | <b>GJ</b>           | <b>1,530.76</b>                         | <b>GJ</b>           |
| <b>From non-renewable sources</b>                                                                                                                          |                                        |                     |                                         |                     |
| Total electricity consumption (D)                                                                                                                          | 3,60,011.36                            | GJ                  | 3,83,808.64                             | GJ                  |
| Total fuel consumption (E)                                                                                                                                 | 13,65,234.37                           | GJ                  | 14,53,800.75                            | GJ                  |
| Energy consumption through other sources (F)                                                                                                               | 3,43,627.04                            | GJ                  | 3,12,297.54                             | GJ                  |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                            | <b>20,68,872.77</b>                    | <b>GJ</b>           | <b>21,49,906.93</b>                     | <b>GJ</b>           |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                 | <b>20,92,268.72</b>                    | <b>GJ</b>           | <b>21,51,437.69</b>                     | <b>GJ</b>           |
| <b>Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)</b>                                                             | 0.00007927                             | GJ/₹                | 0.000085156                             | GJ/₹                |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed / Revenue from operations adjusted for PPP)</b> | 0.00161233                             | GJ/₹                | 0.001759319                             | GJ/₹                |
| <b>Energy intensity in terms of physical output -</b>                                                                                                      | 7.6069                                 | GJ/MT of production | 8.1173                                  | GJ/MT of production |
| Energy intensity (optional) -                                                                                                                              | 0                                      | -                   | 0                                       | -                   |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

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

No

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

| Parameter                                                       | FY 2025-26<br>(Current Financial Year) |                   | FY 2024-25<br>(Previous Financial Year) |                   |
|-----------------------------------------------------------------|----------------------------------------|-------------------|-----------------------------------------|-------------------|
|                                                                 | Value                                  | Unit              | Value                                   | Unit              |
| <b>Water withdrawal by source (in kilolitres)</b>               |                                        |                   |                                         |                   |
| (i) Surface water                                               | 0                                      | Kilolitres        | 0                                       | Kilolitres        |
| (ii) Groundwater                                                | 0                                      | Kilolitres        | 0                                       | Kilolitres        |
| (iii) Third party water                                         | 12,09,161                              | Kilolitres        | 11,67,269                               | Kilolitres        |
| (iv) Seawater / desalinated water                               | 0                                      | Kilolitres        | 0                                       | Kilolitres        |
| Others                                                          | 0                                      | Kilolitres        | 0                                       | Kilolitres        |
| <b>Total volume of water withdrawal (i + ii + iii + iv + v)</b> | <b>12,09,161</b>                       | <b>Kilolitres</b> | <b>11,67,269</b>                        | <b>Kilolitres</b> |
| <b>Total volume of water consumption (in kilolitres)</b>        | <b>7,37,907</b>                        | <b>Kilolitres</b> | <b>6,70,029</b>                         | <b>Kilolitres</b> |

| Parameter                                              | FY 2025-26<br>(Current Financial Year) |                                    | FY 2024-25<br>(Previous Financial Year) |                                    |
|--------------------------------------------------------|----------------------------------------|------------------------------------|-----------------------------------------|------------------------------------|
|                                                        | Value                                  | Unit                               | Value                                   | Unit                               |
| Water intensity per rupee of turnover                  | 0.00002796                             | Kilolitres/₹                       | 0.00002652                              | Kilolitres/₹                       |
| Water intensity per rupee of turnover adjusted for PPP | 0.0005686                              | Kilolitres/₹                       | 0.00054791                              | Kilolitres/₹                       |
| Water intensity in terms of physical output            | 2.4683                                 | Kilolitres/<br>MT of<br>production | 2.5280                                  | Kilolitres/<br>MT of<br>production |
| Water intensity (optional)                             | 0                                      | -                                  | 0                                       | -                                  |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

#### 4 Provide the following details related to water discharged:

| Parameter                                                             |                       | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------|-----------------------|----------------------------------------|-----------------------------------------|
|                                                                       |                       | Value                                  | Value                                   |
| Water discharge by destination and level of treatment (in kilolitres) |                       |                                        |                                         |
| (i)                                                                   | To surface water      | 0                                      | 0                                       |
|                                                                       | - No treatment        | 0                                      | 0                                       |
|                                                                       | - With treatment      | 0                                      | 0                                       |
| (ii)                                                                  | To Groundwater        | 0                                      | 0                                       |
|                                                                       | - No treatment        | 0                                      | 0                                       |
|                                                                       | - With treatment      | 0                                      | 0                                       |
| (iii)                                                                 | To Seawater           | 0                                      | 0                                       |
|                                                                       | - No treatment        | 0                                      | 0                                       |
|                                                                       | - With treatment      | 0                                      | 0                                       |
| (iv)                                                                  | Sent to third-parties | 4,71,255                               | 5,02,284                                |
|                                                                       | - No treatment        | 0                                      | 0                                       |
| (v)                                                                   | Others                | 0                                      | 0                                       |
|                                                                       | - No treatment        | 0                                      | 0                                       |
|                                                                       | - With treatment      | 0                                      | 0                                       |
| Total water discharged (in kilolitres)                                |                       | 4,71,255                               | 5,02,284                                |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

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

Yes, the Company has implemented Zero Liquid Discharge system (ZLD) at its Hyderabad Unit-II. Details of ZLD as follows;

- Effluents with high TDS are first given primary treatment and then processed through a multi-effect evaporator system, from which the concentrate effluent is sent to a fluidized bed recovery system to recover sodium sulfate salt and treated water is being reused in the process.
- Sewage treated in Sewage Treatment Plant followed by RO plant. RO permeate for reuse & RO reject for evaporation.

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

| Parameter                           | FY 2025-26<br>(Current Financial Year) |      | FY 2024-25<br>(Previous Financial Year) |      |
|-------------------------------------|----------------------------------------|------|-----------------------------------------|------|
|                                     | Value                                  | Unit | Value                                   | Unit |
| NOx                                 | 611                                    | TPA  | 630                                     | TPA  |
| SOx                                 | 137                                    | TPA  | 136                                     | TPA  |
| Particulate matter (PM)             | 98                                     | TPA  | 64                                      | TPA  |
| Persistent organic pollutants (POP) | 0                                      | TPA  | 0                                       | TPA  |
| Volatile organic compounds (VOC)    | 0                                      | TPA  | 0                                       | TPA  |
| Hazardous air pollutants (HAP)      | 0                                      | TPA  | 0                                       | TPA  |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

**Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.**

The agency approved by National Accreditation Board for testing and Calibration Laboratories (NABL)/ Ministry of Environment and Forests (MoEF) carried out monitoring of each source of air emission and those results are reproduced.

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

| Parameter                                                                                                                                                                                           | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Scope 1 Emissions                                                                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent | 1,28,794.15*                           | 1,21,129.44                             |
| Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available                                                         |                                             |                                        |                                         |
| CO <sub>2</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 1,28,766.75                            | 1,21,055.84                             |
| CH <sub>4</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 1.38                                   | 1.49                                    |
| N <sub>2</sub> O                                                                                                                                                                                    | Metric tonnes of CO <sub>2</sub> equivalent | 1.94                                   | 1.67                                    |
| HFCs                                                                                                                                                                                                | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| PFCs                                                                                                                                                                                                | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| SF <sub>6</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| NF <sub>3</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| Total Scope 2 Emissions                                                                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent | 87,734.01                              | 1,01,908.03                             |
| Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available                                                         |                                             |                                        |                                         |
| CO <sub>2</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 87,733.56                              | 1,01,908.03                             |
| CH <sub>4</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 0.41                                   | 0.45                                    |
| N <sub>2</sub> O                                                                                                                                                                                    | Metric tonnes of CO <sub>2</sub> equivalent | 0.04                                   | 0.05                                    |
| HFCs                                                                                                                                                                                                | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| PFCs                                                                                                                                                                                                | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| SF <sub>6</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| NF <sub>3</sub>                                                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |
| 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 <sub>2</sub> equivalent | 0.000008203                            | 0.000008828                             |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)* | Metric tonnes of CO <sub>2</sub> equivalent | 0.000166859                            | 0.00018239                              |

| Parameter                                                                                                 | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                  | Metric tonnes of CO <sub>2</sub> equivalent | 0.7872                                 | 0.8415                                  |
| Total Scope 1 and Scope 2 emission intensity (optional)-the relevant metric may be selected by the entity | Metric tonnes of CO <sub>2</sub> equivalent | 0                                      | 0                                       |

The Revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund (IMF) which is 20.34.

\*Note: 24.08 tCO<sub>2</sub>e is included in Scope 1 for fugitive emissions.

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

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

The Company is making various efforts towards reduction of Green House Gases (GHG) by investing in newer technologies and equipment, which help improving efficiency and thus reducing input at the same time lower energy consumption. In addition, the Company is also making efforts in increasing use of renewable energy by installation of rooftop solar power plants. The recycling of waste water and waste generated is also aimed at reducing GHG emissions.

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

| Parameter                                                                                                                                                  | Unit  | FY 2025-26<br>(Current Financial Year)<br>Value | FY 2024-25<br>(Previous Financial Year)<br>Value |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------|--------------------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                            |       |                                                 |                                                  |
| Plastic waste (A)                                                                                                                                          | MT    | 1,729.61                                        | 1,347.04                                         |
| E-waste (B)                                                                                                                                                | MT    | 4.03                                            | 8.52                                             |
| Bio-medical Waste (C)                                                                                                                                      | MT    | 0.014                                           | 0.02                                             |
| Construction and demolition waste (D)                                                                                                                      | MT    | 0                                               | 90.47                                            |
| Battery Waste (E)                                                                                                                                          | MT    | 5.90                                            | 6.82                                             |
| Radioactive Waste (F)                                                                                                                                      | MT    | 0                                               | 0                                                |
| Other Hazardous waste generated (G). Please specify, if any.                                                                                               | MT    | 58,936.57                                       | 73,049.74                                        |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                        | MT    | 7,146.59                                        | 9,116.47                                         |
| <b>Total (A + B + C + D + E + F + G + H)</b>                                                                                                               | MT    | <b>67,822.71</b>                                | <b>83,619.08</b>                                 |
| <b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>                                                             | MT/₹  | 0.000002570                                     | 0.00000331                                       |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</b> | MT/₹  | 0.00005227                                      | 0.00006838                                       |
| <b>Waste intensity in terms of physical output</b>                                                                                                         | MT/MT | 0.247                                           | 0.3155                                           |
| Waste intensity (optional) - the relevant metric may be selected by the entity                                                                             | 0     | 0                                               | 0                                                |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations</b>                                |       |                                                 |                                                  |
| <b>Category of waste</b>                                                                                                                                   |       |                                                 |                                                  |
| (i) Recycled                                                                                                                                               | MT    | 56,416.10                                       | 69,159.70                                        |
| (ii) Re-Used                                                                                                                                               | MT    | 0                                               | 0                                                |
| (iii) Other recovery operations                                                                                                                            | MT    | 1,739.54                                        | 1,452.85                                         |
| <b>Total</b>                                                                                                                                               | MT    | <b>58,155.64</b>                                | <b>70,612.55</b>                                 |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (In MT)</b>                                                     |       |                                                 |                                                  |
| (i) Incineration                                                                                                                                           | MT    | 0.01                                            | 0.02                                             |
| (ii) Landfilling                                                                                                                                           | MT    | 9,667.06                                        | 13,006.51                                        |
| (iii) Other disposal operations                                                                                                                            | MT    | 0                                               | 0                                                |
| <b>Total</b>                                                                                                                                               | MT    | <b>9,667.07</b>                                 | <b>13,006.53</b>                                 |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

**Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.**

The data on waste generation and disposal is recorded and monitored through the SAP, which enables real-time tracking of waste generation, handling, and disposal activities. At the site level, solid and hazardous waste quantities are tracked using logbooks and system-generated disposal manifests. The data is compiled based on actual measurements and operational records, in accordance with the guidelines prescribed under the Environment (Protection) Act, 1986, and the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

**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 ensures responsible waste management practices whereby waste is being segregated, stored, labelled, transported, and sold to recyclers/co-processing to cement industries/disposed to third party treatment facility in line with legal compliance under Hazardous and Other Waste (Management and Transboundary Movement) Rules, 2016. Moreover, 86% of the total waste generated in FY 2025-26 has been sent for reuse/recycle/pre-processing/co-processing purpose i.e., 58,155.64 MT of waste sent to recycler for producing the value-added product out of waste and co-processing waste sent to third party cement plant as alternative fuel resources material. Collective efforts to reduce hazardous waste disposal have resulted in an approximate 19% decrease in overall waste disposal.

**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:**

The Company does not have any operations or offices in or around ecologically sensitive areas.

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

| S. No. | Name and brief details of project                                                                                                                                                                                                                                                         | EIA Notification No.    | Date       | Conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web link                                                                                                           |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------|---------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1      | Expansion in Existing Capacity of Synthetic Organic Chemicals Manufacturing of Deepak Nitrite Limited, Hyderabad Specialties Division, Unit-II, Located at Plot No: 70 A & B, 71A, D-121, and D121 A, Phase-I, IDA, Jeedimetla, Quthbullapur (M), District Medchal-Malkajgiri, Telangana. | SIA/TG/IND3/556853/2025 | 02/05/2026 | YES                                               | YES                                            | <a href="https://parivesh.nic.in/newupgrade/#/trackYourProposal">https://parivesh.nic.in/newupgrade/#/trackYourProposal</a> |

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

Yes. The entity is fully compliant with applicable environmental laws and regulations, including the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981; the Environment (Protection) Act, 1986; and associated rules made there under. All required consents and authorizations from the State Pollution Control Board (SPCB) are valid and up to date, and periodic returns and reports are submitted as per regulatory timelines.

## Leadership Indicators

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

For facilities / plants located in areas of water stress, provide the following information

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

#### i Name of the area

Nandesari and Dahej in Gujarat and Jeedimetla in Telangana.

#### ii Nature of operations

Manufacturing of Basic Intermediate, and Fine & Speciality Chemicals.

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

| Parameter                                                                            | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                    |                                        |                                         |
| (i) Surface water                                                                    | 0                                      | 0                                       |
| (ii) Groundwater                                                                     | 0                                      | 0                                       |
| (iii) Third party water                                                              | 10,58,149                              | 9,86,428                                |
| (iv) Seawater / desalinated water                                                    | 0                                      | 0                                       |
| (v) Others                                                                           | 0                                      | 0                                       |
| <b>Total volume of water withdrawal (in kilolitres)</b>                              | 10,58,149                              | 9,86,428                                |
| <b>Total volume of water consumption (in kilolitres)</b>                             | 6,39,036                               | 5,44,797                                |
| <b>Water intensity per rupee of turnover (Water consumed / turnover)</b>             | 0.00002421                             | 0.00002156                              |
| <b>Water intensity(optional) - the relevant metric may be selected by the entity</b> | 0                                      | 0                                       |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>         |                                        |                                         |
| (i) Into Surface water                                                               | 0                                      | 0                                       |
| - No treatment                                                                       | 0                                      | 0                                       |
| - With treatment (specify level)                                                     | 0                                      | 0                                       |
| (ii) Into Groundwater                                                                | 0                                      | 0                                       |
| - No treatment                                                                       | 0                                      | 0                                       |
| - With treatment (specify level)                                                     | 0                                      | 0                                       |
| (iii) Into SeaWater                                                                  | 0                                      | 0                                       |
| - No treatment                                                                       | 0                                      | 0                                       |
| - With treatment (specify level)                                                     | 0                                      | 0                                       |
| (iv) Sent to third-parties                                                           | 4,19,114                               | 4,41,631                                |
| - No treatment                                                                       | 0                                      | 0                                       |
| - With treatment (specify level)                                                     | 4,19,114                               | 4,41,631                                |
| (v) Others                                                                           | 0                                      | 0                                       |
| - No treatment                                                                       | 0                                      | 0                                       |
| - With treatment (specify level)                                                     | 0                                      | 0                                       |
| <b>Total water discharged (in kilolitres)</b>                                        | <b>4,19,114</b>                        | <b>4,41,631</b>                         |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

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

| Parameter                                                                                                                                   | Unit                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Scope 3 Emissions                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent           | 2,16,491.82                            | 2,46,570.12                             |
| Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available |                                                       |                                        |                                         |
| CO <sub>2</sub>                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent           | 2,16,045.13                            | 2,46,051.75                             |
| CH <sub>4</sub>                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent           | 19.56                                  | 18.92                                   |
| N <sub>2</sub> O                                                                                                                            | Metric tonnes of CO <sub>2</sub> equivalent           | 427.13                                 | 499.45                                  |
| HFCs                                                                                                                                        | Metric tonnes of CO <sub>2</sub> equivalent           | 0                                      | 0                                       |
| PFCs                                                                                                                                        | Metric tonnes of CO <sub>2</sub> equivalent           | 0                                      | 0                                       |
| SF <sub>6</sub>                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent           | 0                                      | 0                                       |
| NF <sub>3</sub>                                                                                                                             | Metric tonnes of CO <sub>2</sub> equivalent           | 0                                      | 0                                       |
| Total Scope 3 emissions per rupee of turnover                                                                                               | Metric tonnes of CO <sub>2</sub> equivalent/<br>rupee | 0.000008202                            | 0.0000097595                            |
| Total Scope 3 emission intensity (optional) the relevant metric may be selected by the entity                                               |                                                       | 0                                      | 0                                       |

**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, assessment has been carried out by Bureau Veritas (India) Private Limited.

**3 With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

Not Applicable

**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:**

| S. No. | Initiative undertaken                | Details of the initiative (Web-link, if any, may be provided along with summary)                                                                                                                                                                                                                                                                                                                                                                                 | Outcome of the initiative                                                                                                                                                                                             |
|--------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Installation of MVR Technology       | A 60 m <sup>3</sup> Mechanical Vapour Recovery (MVR) unit has been installed at Nandesari site for a specific product water treatment. The recovered water is reused in the manufacturing process of the same product, resulting in a reduction in fresh raw water intake and improved water-use efficiency.                                                                                                                                                     | Reduced fresh water intake and improve water recycling efficiency.                                                                                                                                                    |
| 2      | Resource Efficiency                  | Vapour generated from the Agitated Thin Film Dryer (ATFD) is recovered and directly utilized within the Multiple Effect Evaporator (MEE) system. The recovered vapour serves as an alternative process heating medium, eliminating the need for fresh steam at the point of application. The reuse of process vapour reduces overall steam demand, resulting in lower boiler feed water consumption and reduced fresh water withdrawal for steam generation.     | The reuse of vapour from ATFD in the MEE system has reduced fresh steam requirement, leading to lower boiler feed water consumption and reduced fresh water withdrawal, thereby improving overall process efficiency. |
| 3      | Copper hydroxide recovery from Waste | A recovery process was developed at Roha manufacturing unit to extract high-purity copper sulphate from a copper hydroxide-containing waste stream that was previously disposed of in secured landfills. The recovered material is sold to authorized recyclers, enabling valuable copper resources to be reintroduced into the economy. This initiative reduces waste disposal, generates revenue from resource recovery, supports circular economy principles. | Reduced hazardous waste disposal, Resource recovery and Supports circular economy.                                                                                                                                    |

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

Yes, the Company has a comprehensive On-Site and Off-Site Emergency Action Plan. On-Site Emergency Action Plan is designed to ensure the resilience of our operations and the safety of our employees, customers and stakeholders in the event of disruptions. Emergency preparedness plan focusses on Risk Assessment and Impact Analysis and Crisis Management. The roles and responsibilities are clearly defined. These plans are reviewed on half yearly basis to ensure emergency preparedness.

**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 adverse impact.

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

Nil

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

**a By the listed entity**

No Green Credits have been generated or procured.

**b By the top ten (in terms of value of purchases and sales, respectively) value chain partners.**

Information not available.

**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) |
|--------|------------------------------------------------------------|---------------------------------------------------------------------|
| 1      | The Federation of Indian Chambers of Commerce and Industry | National                                                            |
| 2      | Indian Chemical Council                                    | National                                                            |
| 3      | Confederation of Indian Industry                           | National                                                            |
| 4      | Federation of Gujarat Industries                           | State                                                               |
| 5      | Gujarat Employees Organisation                             | State                                                               |

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

There were no issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities, hence no corrective actions were required.

**Leadership Indicators**

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

The Company has not advocated any public policy positions during FY 2025-26.

**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.**

There was no requirement for Social Impact Assessment (SIA) during FY 2025-26.

**2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

There are no projects underway for which Rehabilitation and Resettlement (R&R) are required.

**3 Describe the mechanisms to receive and redress grievances of the community:**

The Company's Environmental, Health and Safety Department as well as Corporate Affairs function remain in constant touch with the community and other associated organisation. The Company has been working for the betterment of community since over four decades with Deepak Foundation, which was set up in 1982 by late Shri C. K. Mehta, Founder of the Company. Deepak Foundation is in constant touch with the community in and around the surrounding area of the Company's operations to address issues, if any, relating to social development.

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

|                                              | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Current Financial Year)</b> |
|----------------------------------------------|------------------------------------------------|------------------------------------------------|
| Directly sourced from MSMEs/ small producers | 13.95%                                         | 19.45%                                         |
| Directly from within India                   | 75.66%                                         | 76.13%                                         |

Note: The percentage calculations were based on the quantity of input materials sourced.

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

| <b>Location</b> | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Current Financial Year)</b> |
|-----------------|------------------------------------------------|------------------------------------------------|
| Rural           | 0.43                                           | 0.74                                           |
| Semi urban      | 0.65                                           | 5.29                                           |
| Urban           | 0.00                                           | 0.00                                           |
| Metropolitan    | 1.59                                           | 3.59                                           |

**Leadership Indicators****1 Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Not applicable because no requirement for Social Impact assessment during FY 2025-26.

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

| <b>S. No.</b> | <b>State</b> | <b>Aspirational District</b> | <b>Amount spent (In ₹)</b> |
|---------------|--------------|------------------------------|----------------------------|
| 1             | Gujarat      | Naswadi                      | 38.50 lakhs                |

**3 a Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?**

Yes

**b From which marginalized /vulnerable groups do you procure?**

Not Applicable

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

Not Applicable

**4 Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge.**

Not Applicable

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

Not Applicable

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

| S. No. | CSR Project                                       | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|--------|---------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1      | Help Desk Project                                 | 75,083                                      | 100%                                                       |
| 2      | MHU Roha                                          | 19,424                                      | 100%                                                       |
| 3      | MHU Taloje                                        | 16,771                                      | 100%                                                       |
| 4      | Palliative Care Facilities Vadodara               | 302                                         | 100%                                                       |
| 5      | Medical Buggy at SSG Hospital Vadodara            | 2,28,427                                    | 100%                                                       |
| 6      | Project Vivek Vidya Roha                          | 1,017                                       | 100%                                                       |
| 7      | ICDS Nandesari                                    | 3,235                                       | 100%                                                       |
| 8      | Nandesari Education Project (NEP)                 | 284                                         | 100%                                                       |
| 9      | Project Vivek Vidya Nandesari , Hyderabad, Savli  | 3,942                                       | 100%                                                       |
| 10     | STEM Nandesari & Roha                             | 1,456                                       | 100%                                                       |
| 11     | Home Health Aide Course Hyderabad & Vadodara      | 557                                         | 100%                                                       |
| 12     | Sahskat, Nandesari                                | 2,321                                       | 100%                                                       |
| 13     | Surabhi, Roha                                     | 1,260                                       | 100%                                                       |
| 14     | Gram Jal Sanchay, Roha                            | 1,189                                       | 100%                                                       |
| 15     | Demographic Surveillance Survey, Nandesari & Roha | 75,083                                      | 17%                                                        |
| 16     | Sangaath Nandesari                                | 11,872                                      | 100%                                                       |
| 17     | Sangaath Roha, Mokhada & Tala                     | 47,582                                      | 100%                                                       |
| 18     | Sangaath Naswadi                                  | 6,106                                       | 100%                                                       |
| 19     | Deepak Medical Foundation, Nandesari              | 8,462                                       | 100%                                                       |
| 20     | SVADES- School & Anganwadi Development Program    | 3,442                                       | 100%                                                       |

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

**Essential Indicators**

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

Customer complaints are received by the appropriate sales team and then communicated, entered into a dedicated web-based system for Consumer Complaint Management. These complaints are registered, investigated and communicated as per Standard Operating Procedure (SOP), Site specific SOP are in place with outlining detailed workflow and resolution processes. This process is rigorously followed across the Company for customer satisfaction.

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

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

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

| Category                       | FY 2025-26<br>(Current Financial Year) |                                   | Remarks                                                                                                                              | FY 2024-25<br>(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                   | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Advertising                    | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Cyber-security                 | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Delivery of essential services | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Restrictive Trade Practices    | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Unfair Trade Practices         | 0                                      | 0                                 | 0                                                                                                                                    | 0                                       | 0                                 | 0                                                                                                                                    |
| Other                          | 78                                     | 0                                 | Complaints received were related to delivery, packing, handling etc. All the complaints received during the year have been resolved. | 73                                      | 0                                 | Complaints received were related to delivery, packing, handling etc. All the complaints received during the year have been resolved. |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | NA                 |
| Forced recalls    | 0      | NA                 |

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

Yes, The Company has established a robust cybersecurity framework and comprehensive policies to ensure the protection of its data and information assets. The Company has implemented an Information Security Management System (ISMS) aligned with ISO/IEC 27001 standards to effectively manage information security risks and ensure continual improvement. The IT infrastructure is secured through enterprise-grade firewall systems, intrusion detection and prevention systems (IDPS), and stringent access controls. Additionally, the Company's systems are protected by strong authentication mechanisms and encryption technologies to safeguard sensitive information, maintain data confidentiality and integrity, and minimize the risk of unauthorized access and data breaches.

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

Not Applicable since no such issues.

**7 Provide the following information relating to data breaches:**
**a Number of instances of data breaches**

0

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

0%

**c Impact, if any, of the data breaches**

Not Applicable since no data breaches

## Leadership Indicators

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

Yes, Information relating to all products of the Company are available on the following platforms:

1. Website: <https://www.godeepak.com/catalog/>
2. Brochure: <https://www.godeepak.com/wp-content/uploads/2024/05/DNL-Brochure-New.pdf>

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

As an intermediate chemicals manufacturing Company, our products are developed in accordance with customer-specific requirements, and our customers are well-informed about their safe usage. Nevertheless, we proactively and regularly engage with both customers and supply chain partners to promote the safe and responsible use of our products through various communication channels.

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

Although the Company does not provide essential services, it maintains effective communication with its customers and ensures they are promptly informed about any planned plant shutdowns that could impact product supply. In addition, the Company keeps all stakeholders regularly updated about any operational disruptions, regardless of the cause, through established communication channels.

### 4 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?

We periodically conduct customers satisfaction surveys for both our domestic and overseas customers to review and enhance our customer services and products. Additionally, we provide product information on our labels that goes beyond legal requirements. In addition to mandatory labeling, the Company includes detailed information such as the product name, contents, hazard symbols, and the manufacturing location address for each product. This additional information is intended to promote transparency and support informed decision-making, thereby improving customer satisfaction with our services.

# INDEPENDENT ASSURANCE STATEMENT

To

**The Board of Directors of Deepak Nitrite Limited**

## INTRODUCTION AND OBJECTIVES OF WORK

The Board of Directors of **Deepak Nitrite Limited** (the 'Company') have engaged us for providing Assurance Report on identified sustainability information in the Business Responsibility & Sustainability Report (BRSR) of the Company for the year ended March 31, 2026, including relevant information of the previous year disclosed in the BRSR.

Our scope of work consists of Reasonable Assurance on BRSR Core indicators in the BRSR Report, as described in the Securities and Exchange Board of India's (SEBI) vide Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

## OPINION

### Reasonable Assurance for 9 BRSR-Core Parameters (Refer to Annexure-1)

We have performed a Reasonable Assurance engagement on whether the Company's identified sustainability information i.e. BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR, has been prepared in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, guidance notes for BRSR format issued by SEBI.

In our opinion, the Company's BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR subject to reasonable assurance is prepared in all material respects, in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and basis of preparation as set out in Section A General Disclosures 13 of the BRSR Report for the year ended March 31, 2026.

The Company has established appropriate systems for the collection, aggregation, and analysis of quantitative data on all BRSR Core indicators.

Our opinion is not modified in respect of this matter.

## BASIS FOR OPINION AND SUMMARY OF OUR WORK

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's Internal Standards and Requirements for assurance of Sustainability Reports.

As part of its independent reasonable assurance engagement, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported. In this process, we undertook the following activities:

- Assessment was conducted by means of physical site visits at **Nandesari, Dahej and Hyderabad Manufacturing Sites and virtual site audits at Roha and Taloja Manufacturing Sites**. Bureau Veritas interviewed personnel of Deepak Nitrite Limited including CSR, Environment, Health & Safety (EHS) team, Environment compliance Department (ECD), Engineering, Learning & Development, Supply Chain Management (SCM), Store, Accounts & Corporate Secretarial and other relevant departments.
- The assurance process involved carrying out an Assessment by experienced assessors from Bureau Veritas.
- The Company has submitted performance data on reported BRSR topics. The data pertaining to each location visited was assessed by Bureau Veritas through the process above described.
- Data on various BRSR attributes were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report for FY 2025-26.
- Review of Company's data and information systems for collection, aggregation, analysis and review.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on the current best practice in independent assurance.

## MANAGEMENT RESPONSIBILITY

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the BRSR report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation for the BRSR Report. Our sole responsibility was to provide independent reasonable assurance on BRSR Core indicators stated in the BRSR report for the year ended March 31, 2026.

## OUR RESPONSIBILITY

We are responsible for performing Reasonable Assurance on the BRSR Core indicators in the BRSR Report of the company for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR report, are free from material misstatements, whether due to fraud or error, in accordance with the reporting requirements stated above. Our responsibility includes forming an independent opinion, based on the procedures performed by us and the evidence we have obtained, and reporting our reasonable assurance opinion on the BRSR Core indicators to the Directors of Deepak Nitrite Limited.

## LIMITATIONS AND EXCLUSIONS

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by the Company and statements of future commitment.)

Our assurance does not extend to the activities and operations of Deepak Nitrite Limited outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

## STATEMENT OF INDEPENDENCE, INTEGRITY, AND COMPETENCE

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 198 years of history. Its assurance team has extensive experience in conducting assessments of environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applied a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Deepak Nitrite Limited.

## COMPETENCE

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

## RESTRICTION ON USE OF OUR REPORT

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

### Dinesh PATEL

Lead Assuror  
Bureau Veritas (India) Private Limited.  
Vadodara, Gujarat, India.  
Dt: 10/07/2026

### Munji Rama Mohan RAO

Technical Reviewer  
Bureau Veritas (India) Private Limited.  
Hyderabad, India.  
Dt: 10/07/2026

**ANNEXURE 1**

Reasonable level of assurance is provided for following '9 Indicators included in BRSR-Core Attributes'

| S. No. | Attribute                      | Parameter                                  | Cross Reference to the BRSR                        |
|--------|--------------------------------|--------------------------------------------|----------------------------------------------------|
| 1.     | Greenhouse Gas (GHG) Footprint | Scope 1 Emissions                          | Principle 6, Question 7 of Essential Indicators    |
|        |                                | Scope 2 Emissions                          |                                                    |
|        |                                | GHG Emission Intensity                     |                                                    |
| 2.     | Water Footprint                | Total Water Consumption                    | Principle 6, Question 3 of Essential Indicators    |
|        |                                | Water Intensity                            | Principle 6, Question 4 of Essential Indicators    |
|        |                                | Water Discharge                            |                                                    |
| 3.     | Energy Footprint               | Total Energy Consumed                      | Principle 6, Question 1 of Essential Indicators    |
|        |                                | % from Renewable Sources                   |                                                    |
|        |                                | Energy Intensity                           |                                                    |
| 4.     | Waste Management (Circularity) | Category-wise Waste Generation             | Principle 6, Question 9 of Essential Indicators    |
|        |                                | Waste Intensity & Recovery                 |                                                    |
| 5.     | Employee Wellbeing and Safety  | Spending on Well-being                     | Principle 3, Question 1(c) of Essential Indicators |
|        |                                | Safety Incidents                           | Principle 3, Question 11 of Essential Indicators   |
| 6.     | Gender Diversity               | Wages Paid to Females                      | Principle 5, Question 3(b) of Essential Indicators |
|        |                                | POSH Complaints                            | Principle 5, Question 7 of Essential Indicators    |
| 7.     | Inclusive Development          | MSME/Indian Sourcing                       | Principle 8, Question 4 of Essential Indicators    |
|        |                                | Wages in Smaller Towns                     | Principle 8, Question 5 of Essential Indicators    |
| 8.     | Customer & Supplier Fairness   | Data Breach Incidents                      | Principle 9, Question 7 of Essential Indicators    |
|        |                                | Accounts Payable Days                      | Principle 1, Question 8 of Essential Indicators    |
| 9.     | Business Openness              | Related Party Transactions & Concentration | Principle 1, Question 9 of Essential Indicators    |