



SUPREME PETROCHEM LTD

Regd. Office :

Solitaire Corporate Park, Building No. 11, 5th Floor, 167, Guru Hargovindji Marg,
Andheri-Ghatkopar Link Road, Chakala, Andheri (East), Mumbai-400 093. INDIA
☎ : 91-22-6709 1900 Fax - 022 - 4005 5681 • CIN : L23200MH1989PLC054633
Website : www.supremepetrochem.com • Email : corporate@spl.co.in

Ref: CFA/CS/86/AGM_37/2026-2027

Date: June 17, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
1st Floor, Dalal Street,
Mumbai - 400 001
Scrip Code - 500405

National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex
Bandra East,
Mumbai – 400 051
Symbol – SPLPETRO

Dear Sir/Madam,

Sub: Business Responsibility & Sustainability Report (BRSR) and Independent Assurance Statement for BRSR Core – Annual Report for the F.Y. 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (LODR) Regulations, 2015 attached please find Business Responsibility & Sustainability Report (BRSR) and Independent Assurance Statement for BRSR Core forming the integral part of Annual Report for the Financial Year 2025-26.

Thanking you,

Yours faithfully,
For **Supreme Petrochem Ltd**

D. N. Mishra
Company Secretary





DIRECTOR'S STATEMENT ON BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FOR FINANCIAL YEAR 2025-26

FOREWORD

As a responsible corporate citizen, Supreme Petrochem Ltd (SPL) remains committed to creating long-term value for all stakeholders by embedding sustainability and ethical practices into its core operations. The Business Responsibility and Sustainability Report for the Financial Year 2025-2026 reflects our ongoing efforts to integrate Environment, Social, and Governance (ESG) considerations into our strategic decision making.

In a rapidly evolving global environment, businesses are increasingly expected to go beyond financial performance and contribute positively to environmental protection, social wellbeing and governance. At SPL, we recognize this responsibility. This report outlines our performance across nine essential principles defined under the National Guidelines on Responsible Business Conduct (NGRBC).

In our continued efforts to reduce greenhouse gas emissions and advancing use of clean energy across our operations, the company continued to increase its reliance on renewable energy by sourcing Solar Power for its manufacturing operations. This initiative is a step for lowering our carbon footprint. Our initiatives to support recycling of post-consumer EPS/PS material reflect our commitment towards reduction of impact on environment. The CSR initiatives undertaken by the company demonstrated its commitment towards social development.

While we acknowledge that there is always more to be done, we remain steadfast in our commitment to continuous improvement, transparency, and responsible growth. We view sustainability not as a compliance requirement but as a strategic imperative that defines the future of our business. SPL, as a responsible organization, has always focused on inclusive growth for all its stakeholders along with enhancing its business operations in a sustainable manner. The Company aims to continue strengthening its ESG efforts to ensure sustainability across all operations.

I thank all our stakeholders for the trust and support reposed by them in the Company. Together, we will continue to drive progress, innovate responsibly, and contribute to a more sustainable and equitable future.

K. V. Mujumdar
Whole Time Director
DIN: 08866096



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L23200MH1989PLC054633
2.	Name of the Listed Entity	Supreme Petrochem Limited (SPL)
3.	Year of incorporation	1989
4.	Registered office address	Solitaire Corporate Park, Building No. 11, 5 th Floor, 167, Guru Hargovindji Marg, Chakala, Andheri East, Mumbai- 400 093
5.	Corporate address	Solitaire Corporate Park, Building No. 11, 5 th Floor, 167, Guru Hargovindji Marg, Chakala, Andheri East, Mumbai- 400 093
6.	E-mail	investorhelpline@spl.co.in
7.	Telephone	+91 22 67091900
8.	Website	http://www.supremepetrochem.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 37,60,82,684
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	
	Name of the Person	Shri K. V. Mujumdar, Whole Time Director
	Telephone	02194-352500
	Email address	kv_mujumdar@spl.co.in
13.	Reporting Boundary	
	Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on standalone basis and pertain to only SPL.
14.	Name of Assurance provider	Bureau Veritas (India) Private Limited
15.	Type of Assurance obtained	Reasonable Assurance

II. PRODUCTS/SERVICES:

16.	Details of business activities	Sr.	Description of Main Activity	Description of Business Activity	Percentage Turnover of the Entity
		1	Manufacturing	Manufacture of chemicals and chemical products	80.24
		2	Trading	Wholesale trade, except of motor vehicles and motorcycle	19.76

17.	Products/ Services sold by the entity	Sr.	Product/Service	NIC Code	Percentage of Total Turnover contributed
		1	Polystyrene, Expandable Polystyrene, Extruded Polystyrene, Master Batches and Polymer Compounds, Acrylonitrile Butadiene Styrene	201301	80.24
		2	Styrene Monomer	467901	19.76



III. OPERATIONS:

18.	Number of locations where plants and/or operations/offices of the entity are situated:	Location	Number of plants	No. of Offices	Total
		National	2	4	6
		International	NA	NA	NA
19.	Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States)	Pan-India		
		International (No. of Countries)	100		
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	8.26%			
	c. A brief on types of customers	<p>Operating primarily in the business to business (B2B) segment, SPL predominantly serves Original Equipment Manufacturers (OEMs) as well as a wide spectrum of manufacturing companies. The Company supplies products across diverse end use sectors, including:</p> <ul style="list-style-type: none"> OEMs engaged in the manufacture of air conditioners, refrigeration equipment, and washing machines. Manufacturers of air cooler housings, water heater and geyser casings, household goods and cutlery, dairy related products, television and computer components, office stationery, imitation jewellery, and protective packaging for electronic and electrical equipment. Providers of packaging solutions catering to industries such as fisheries, fresh produce (fruits and vegetables), and pharmaceuticals, along with manufacturers of blocks and sheets used in applications such as false ceilings, among others. 			

IV. EMPLOYEES:

20. Details as at the end of Financial Year:						
Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	Percentage (B/A)	No. (C)	Percentage (C/A)
a. Employees and workers (including differently abled)						
Employees						
1	Permanent (D)	444	422	95%	22	5%
2	Other than Permanent (E)	21	21	100%	0	0
3	Total Employees (D+E)	465	443	95%	22	5%
Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	235	222	94%	13	6%
6	Total Workers (F+G)	235	222	94%	13	6%
b. Differently abled employees and workers						
Employees						
7	Permanent (D)	0	0	–	0	–
8	Other than Permanent (E)	0	0	–	0	–
9	Total Employees (D+E)	0	0	–	0	–
Workers						
10	Permanent (F)	0	0	–	0	–
11	Other than Permanent (G)	0	0	–	0	–
12	Total Workers (F+G)	0	0	–	0	–

21. Participation/Inclusion/Representation of women				
Sr.	Category	Total (A)	No. and Percentage of females	
			No. (B)	Percentage (B/A)
1	Board of Directors	11	2	18%
2	Key Management Personnel	3*	0	–

*Shri K. V. Mujumdar, Whole Time Director, falls under the category of Director and KMP both, hence excluded from the KMP count.

22. Turnover rate for permanent employees and workers									
Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13%	23%	13%	13%	4%	12%	10%	13%	10%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

23. (a) Names of holding/subsidiary/associate companies/joint ventures				
Sr.	Name of the holding/subsidiary/associate companies/joint ventures	Indicate whether it is a holding/Subsidiary/Associate/or Joint Venture	Percentage 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.	Xmold Polymers Private Limited	Subsidiary	80%	No
Supreme Petrochem Limited does not have any holding company/ associate company (with significant influence/ operational control)/ joint venture.				

VI. CSR DETAILS

24.	a. Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
	Turnover (in ₹)	5,32,157 (Lakhs)
	Net worth (in ₹)	2,37,022 (Lakhs)

List of activities in which expenditure for above has been incurred:	
1.	Construction of Anganwadi Building/Centres in surrounding villages (Raigad District).
2.	Construction of public toilet blocks in neighbouring villages (Raigad District).
3.	Providing gymnasium equipment in nearby communities.
4.	Provision of Water Coolers in nearby communities.
5.	Provision for Traditional Art & Cultural events in nearby communities.
6.	Provision for Sports Events in nearby communities.
7.	Distributions of stationary items (notebooks, school bags, etc.) in neighbouring communities.
8.	Provision of Toilet for students and teachers and overhead water tanks in nearby school.
9.	Provision of Computer laboratory and E-Learning Setup in nearby schools.
10.	Provision of Furniture & conducting miscellaneous works for Gram Panchayat building.
11.	Education support projects/mid-day meal for students of government school to save them from malnutrition.
12.	Helping cancer patients/caregivers.
13.	Used Plastic recycling projects for Environment Sustainability.
14.	Construction of school building at Amdoshi.
15.	Construction of Hospital.
16.	Provision of Furniture at Health Centre.
17.	Support for paraplegic patients.
18.	Construction of old age homes.



VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

SPL is dedicated to upholding the highest standards of ethics, integrity, and accountability across all its operations. This commitment is embodied in our Code of Conduct, Vigil Mechanism, and Whistle blower Policy, which together define principles governing ethical behaviour, conflict of interest resolution, anti-corruption practices, and grievance redressal. These frameworks are supervised by the Board of Directors and senior management to ensure their fair and unbiased implementation.

The Vigil Mechanism provides a secure and confidential channel for employees and stakeholders to report concerns related to unethical practices, policy violations, or legal breaches. All disclosures are managed with strict confidentiality and in accordance with established procedures that safeguard the whistle blower and ensure a fair and transparent investigation process.

The policies are accessible at:

- BRSR Policy: <https://supremepetrochem.com/download/BRSR-Policy.pdf>
- Vigil Mechanism & Whistle-blower Policy: <https://supremepetrochem.com/download/vigil-mechanism-whistle-blower-policy.pdf>
- Code of Conduct and Ethics: <https://supremepetrochem.com/wp-content/uploads/2024/06/CODE-OF-CONDUCT-AND-ETHICS.pdf>

Due to the Company's fundamental values and consistent ethical conduct, there were no complaints or grievances from any stakeholders concerning issues such as child labour, forced labour, corruption, bribery, safety concerns, etc. during the FY 2025-26.

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) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2025-26			FY 2024-25		
		Number of complaints		Remarks	Number of complaints		Remarks
		filed during the year	pending resolution at close of the year		filed during the year	pending resolution at close of the year	
Communities	Yes	0	0	–	0	0	–
Shareholders	Yes	0	0	–	0	0	–
Investors (other than shareholders)	Yes	0	0	–	0	0	–
Employee and Workers	Yes	0	0	–	0	0	–
Customers	Yes	0	0	–	0	0	–
Value Chain Partners	Yes	0	0	–	0	0	–

26. Overview of the entity's material responsible business conduct issues					
S.No.	Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity <i>(Indicate positive or negative implications)</i>
1.	Occupational Health, Safety and Environment (OHS & Environment)	Risk and Opportunity	<ul style="list-style-type: none"> • Risk: Petrochemical operations inherently involve health, safety and environmental exposure, with potential for operational interruptions and reputational consequences in the event of safety incidents. 	<ul style="list-style-type: none"> • Systematic hazard identification through HIRA, HAZOP, QRA, HAC, PHA and JSA; • Environmental impact assessments and routine safety audits; • Corrective and preventive action mechanisms; 	Risk: Negative Opportunity: Positive



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

S.No.	Material Issue Identified	Indicate whether risk or opportunity	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)
			<ul style="list-style-type: none"> Opportunity: Robust safety frameworks and controls contribute to employee well-being, operational stability, and sustained productivity. 	<ul style="list-style-type: none"> Grievance redressal processes; Emergency preparedness, mock drills, and safety culture initiatives. 	
2.	Business Ethics, Compliance and Governance	Risk and Opportunity	<ul style="list-style-type: none"> Risk: Non-compliance with laws and regulations may result in business disruption and loss of stakeholder confidence. Opportunity: Strong compliance discipline and ethical governance enhance transparency and long-term sustainability. 	<ul style="list-style-type: none"> Internal compliance committee oversight; Monitoring regulatory changes; Alignment of internal policies and controls; Compliance awareness and training programmes. 	Risk: Negative; Opportunity: Positive
3.	Employee Well being	Opportunity	<ul style="list-style-type: none"> Opportunity: Focus on employee health, engagement and development supports improved productivity, retention and organisational resilience. 	<ul style="list-style-type: none"> Human resource development initiatives; Performance-linked incentives; Training and skill enhancement; Health, wellness and engagement initiatives. 	Positive
4.	Waste Management	Risk and Opportunity	<ul style="list-style-type: none"> Risk: Improper waste handling may result in environmental and regulatory exposure. Opportunity: Effective waste management enables compliance, circularity and cost efficiency. 	<ul style="list-style-type: none"> Authorised storage and disposal through SPCB-approved Treatment Storage and Disposal Facilities (TSDF), Pre-processors and recyclers/ reprocessors; Defined waste handling procedures; Waste reduction, segregation and recycling initiatives. 	Risk: Negative; Opportunity: Positive
5.	Water Stewardship	Opportunity	<ul style="list-style-type: none"> Opportunity: Enhanced water efficiency reduces freshwater dependency and strengthens environmental stewardship. 	<ul style="list-style-type: none"> Closed-loop systems; Process optimisation; Effluent treatment and recycling through Zero Liquid Discharge (ZLD); Rainwater harvesting and monitoring. 	Positive (long-term environmental and resource benefits)
6.	Human Rights	Risk	<ul style="list-style-type: none"> Risk: Non-compliance with human rights standards may impact regulatory standing, brand reputation and workforce morale. 	<ul style="list-style-type: none"> Human rights risk identification; Internal controls and monitoring; Grievance handling; Supplier and contractor due diligence. 	Negative



26. Overview of the entity’s material responsible business conduct issues					
S.No.	Material Issue Identified	Indicate whether risk or opportunity	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)
7.	Risk Management and Cyber Security	Risk	<ul style="list-style-type: none"> Risk: Inadequate risk or cyber controls can cause operational disruption, financial loss, data breaches and reputational damage. 	<ul style="list-style-type: none"> Board-level oversight; ERM framework; Cross-functional risk reviews; Cyber policies, access controls and audits. 	Negative
8.	Energy Management	Opportunity	<ul style="list-style-type: none"> Opportunity: Energy efficiency and alternative energy adoption reduce emissions and long-term energy costs. 	<ul style="list-style-type: none"> Energy conservation initiatives; Renewable energy integration; Process efficiency improvements; Energy audits. 	Positive
9.	Supply Chain Management	Risk and Opportunity	<ul style="list-style-type: none"> Risk: Supplier concentration and external uncertainties may affect supply continuity. Opportunity: Responsible sourcing and long-term partnerships enhance resilience. 	<ul style="list-style-type: none"> Supplier engagement; Responsible procurement; Awareness sessions; Supplier performance and ESG assessments. 	Risk: Negative Opportunity: Positive
10.	Community Development	Opportunity	<ul style="list-style-type: none"> Opportunity: Community development initiatives strengthen social licence to operate and corporate reputation. 	<ul style="list-style-type: none"> CSR initiatives in healthcare, education and sustainability; Community engagement; Local skill development. 	Positive
11.	Customer Education and Awareness	Opportunity	<ul style="list-style-type: none"> Opportunity: Educated customers promote responsible consumption, trust and long-term relationships. 	<ul style="list-style-type: none"> Product guidance and sustainability information sharing; Customer engagement initiatives; Joint awareness programmes. 	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes, the policies have been reviewed and approved by the Board of Directors								
c. Web Link of the Policies, if available	Policies are uploaded on the website of the Company at https://supremepetrochem.com/download/BRSR-Policy.pdf								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	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, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001:2015, REACH, RoHS	ISO 45001:2018	-	-	ISO 14001:2015	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	-	-	-	-	-	-	-	-
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	By implementing various strategies, such as using energy-efficient motors, provision of new efficient equipment, and replacing existing luminaires with LED based luminaires, energy savings of 1,54,284 kWh accounting for 103% of the 1,50,000 target was achieved.								

Governance, Leadership and Oversight

7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: Please refer "Foreword" section of BRSR.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Shri K. V. Mujumdar Whole Time Director DIN: 08866096 Tel No: 02194-352500 E-Mail ID: kv_mujumdar@spl.co.in								
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, at SPL, ESG facets are supervised by the respective heads of departments who collaborate to make joint decisions aimed at enhancing sustainable development across the organization. The board reviews these updates, as necessary.								

10. Details of Review of NGRBCs by the company:	P1	P2	P3	P4	P5	P6	P7	P8	P9
Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									
Performance against above policies and follow up action	The Board of Directors have reviewed the policies. Further, they assess performance against each policy, identifying areas for improvement and taking corrective action where needed.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	SPL adheres to both the spirit and the letter of the law for due compliance with regulations as they apply.								
Frequency (Annually/Half yearly/Quarterly/Any other – please specify)									
Performance against above policies and follow up action	Annual review and need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	SPL adheres to both the spirit and the letter of the law for due compliance with regulations as they apply.								



11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	SPL has a robust internal review and evaluation system to assess the implementation of policies, identify any gaps, and address those by implementing suitable solutions. Over the time, the Company may engage an external agency to conduct policy evaluation and assessment.								

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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.

Key Drivers

- Ethics, integrity and transparency are embedded in governance, employee conduct and stakeholder engagement.
- Board-approved policies, anti-bribery controls and conflict-of-interest processes support accountable decision-making.
- Regular awareness programmes across Board, KMPs, employees and workers reinforce ethical business behaviour.

UN SDGs IN FOCUS

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Additional relevance:

8 DECENT WORK AND ECONOMIC GROWTH

Future Aspirations

- Strengthen ethics awareness across all levels of the organization and value chain.
- Enhance ESG disclosure quality and improve transparency on governance performance.
- Build a stronger culture of proactive compliance, accountability and responsible business conduct.

Strong ethics culture reinforced through organization-wide awareness programmes, with zero reported corruption, bribery or conflict-of-interest cases

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programs on any of the NGRBC Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	05	<p>Topics:</p> <ul style="list-style-type: none"> • Overview of performance of all verticals of Company PS/EPS/XPS/SPC and Styrene Monomer (SM) supply including price movements and the impact of geo political turbulence thereon. • Details about developments in X mold w.r.t. integration with SPL Systems, implementation of SAP, HR Policies, strengthening of marketing efforts, customers etc. • Operational status of mABS Project (First Phase) at Amdoshi Plant of the Company including malfunctioning of a critical production equipment in December 2025 and restart of ABS production through alternate arrangement in February 2026. • Recycling of post-consumer waste of PS/EPS in association with NGOs and ICPE in terms of sustainability initiatives of the Company under its “ESG” practices. • Various amendments in Listing Regulations as introduced by SEBI during the year including National Financial Reporting Authority (NFRA) circular dated January 7, 2026 regarding “Those Persons Charged With Governance” “TCWG”. • Health, Safety and Environment System (HSE) related to safety measures at the plant of the Company. <p>Impacts:</p> <p>The Board of Directors were familiarized with latest operational status and probable risks thereto in light of ongoing geopolitical turbulence and West Asia War including impact thereof, manufacturing activities, economic feasibility, business development and marketing position, expansion programme and ABS line establishment, etc. of the Company.</p>	100%
Key Managerial Personnel	05	<p>Topics:</p> <ul style="list-style-type: none"> • Overview of performance of all verticals of Company PS/ EPS/XPS/SPC and SM supply and price movements. • Expansion projects status of ABS/EPS at Amdoshi Plant of the Company and project cost/outlay etc. • Recycling potentials of post-consumer waste of PS/EPS/ plastics in terms of sustainability initiative of the Company. • Acquisition of new Plant in Chennai including its product specifics, research and development capabilities and market potentials • Various Amendments in Listing Regulations as introduced by SEBI. • Health, safety and environment management systems at the plants of the Company 	100%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		<ul style="list-style-type: none"> • Advantage of Mass ABS Polymerisation process over emulsion process • Acquisition of X mold Polymers Pvt. Ltd., a compounding company, in Tamil Nadu with customers in automobile and appliances segment and the road map going forward. <p>Impacts: To make KMPs aware of operational, financial, and compliance updates.</p>	
Employees other than BODs & KMPs	94	<p>Topics:</p> <ul style="list-style-type: none"> • Hazard Identification and Risk Assessment • Hazardous Chemicals Handling • Fire Fighting and First Aid Drills • Emergency Preparedness • Safety Inspections • Electrical Safety • Hazard Operability Study (HAZOP) • Waste Handling and Management • Integrated Management System • Work Permit System, • Environment & Energy Management • ESG & Sustainability • Process Safety Management <p>Impacts:</p> <ul style="list-style-type: none"> • Improved competency amongst employees • Reduced accidents/incidents • Enhanced awareness towards waste management and subsequent reduction in impact on environment Improved emergency preparedness and response 	100%
Workers	114	<p>Topics:</p> <ul style="list-style-type: none"> • Hazard Identification and Risk Assessment • Hazardous Chemicals Handling • Safety Inspections • Electrical Safety • Fire Fighting and First Aid Drills • Hazard Operability Study (HAZOP) • Waste Handling and Management • Integrated Management System • Work Permit System, First Aid Drill • Energy Management • Hazardous Goods Transportation • Incident Investigation & Corrective Actions <p>Impacts:</p> <ul style="list-style-type: none"> • Improved competency amongst employees • Reduced accidents/incidents • Enhanced awareness towards waste management and subsequent reduction in impact on environment Improved emergency preparedness and response 	100%



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.

a. Monetary					
Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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

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

Not Applicable

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

Yes, SPL has established a Code of Conduct and a BRSR Policy. These policies include explicit provisions on anti-corruption and anti-bribery to uphold high compliance standards among its directors, key managerial personnel, and employees at all levels. Thanks to these measures, no disciplinary actions have been taken against any director or employee of the Company in the past two fiscals.

Link: <https://supremepetrochem.com/wp-content/uploads/2024/06/CODE-OF-CONDUCT-AND-ETHICS.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	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Topic	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	–	0	–
Number of complaints received in relation to issues of Conflict of Interest of KMPs	0	–	0	–

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

Not Applicable



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

Category	FY 2025-26	FY 2024-25
Number of days of accounts payables	64	66

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as percentage of total purchases	1.22%	0%
	b. Number of trading houses where purchases are made from	2	1
	c. Purchases from top 10 trading houses as percentage of total purchases from trading houses	1.22%	0%
Concentration of Sales	a. Sales to dealers/distributors as percentage of total sales	11%	8%
	b. Number of dealers/distributors to whom sales are made	14	17
	c. Sales to top 10 dealers/distributors as percentage of total sales to dealers/distributors	98%	98%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.12%	0.07%
	b. Sales (Sales to related parties/Total Sales)	2.42%	2.36%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	2.60%	6.96%
	d. Investments (Investments in related parties/Total Investments made)	9.89%	NIL

LEADERSHIP INDICATORS

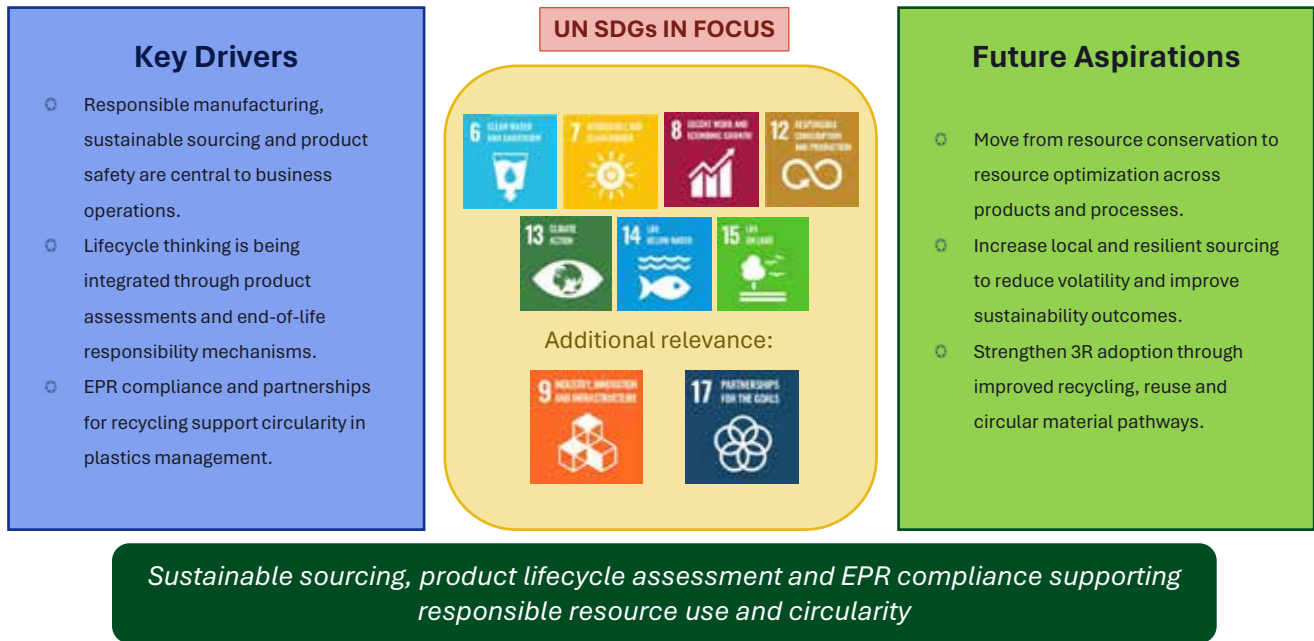
1. Awareness programmes conducted for value chain partners on any of the NGRBC Principles during the financial year:

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of value chain partners covered (by value chain business done with such partners) under the awareness programmes
01	Safe Transportation of Hazardous Goods	Necessary training was imparted to 95% of the drivers and cleaners of hazardous goods transport

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, the Company has a system in place where any potential conflicts of interest involving board members are identified on basis of their annual disclosures to the Company. These members are then recused from any meetings or dealings with related party transactions and the compliance with the respective code of conduct is assessed annually.

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



ESSENTIAL INDICATORS

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

Type	FY 2025-26	FY 2024-25	Details of improvement in social and environmental aspects
Research & Development (R&D)	0	0	NA
Capital Expenditure (CAPEX)	3.25%	1.60%	Overall, energy savings of 1,54,284 KWH, improvement in the environmental performance of plants in terms of energy savings, quality of treated effluent, etc.

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?**
The Company follows sustainability aligned procurement and transportation practices across the product lifecycle. With continued refinement of supplier engagement and sourcing standards, more than 90% of raw material inputs in FY 2025-26 were sourced sustainably.
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Product	Process to safely reclaim the product
a. Plastics (including packaging)	SPL is classified as a 'Brand Owner' and 'Importer' under the Plastic Waste Management Rules, 2016. The Company is registered on the CPCB EPR Portal and regularly submits annual returns on plastic packaging waste recycling. During recent years, the Company has further streamlined internal tracking and documentation processes to enhance EPR compliance and traceability of plastic waste generated. SPL promotes plastic waste recycling through collaborations with organisations such as the Indian Centre for Plastics in the Environment (ICPE) and various NGOs.



Product	Process to safely reclaim the product
b. E-Waste	End-of-life electronic waste is channelised to authorized recyclers approved by the State Pollution Control Board (SPCB) and/or Central Pollution Control Board (CPCB). The Company continues to strengthen segregation and disposal controls to ensure responsible handling and regulatory compliance under applicable E-Waste Management Rules.
c. Hazardous Waste	Hazardous waste generated is sent for scientific disposal to Common Hazardous Waste Treatment, Storage and Disposal Facilities (CHWTSDFs), preprocessors, recyclers, or reprocessors approved by the SPCB, in accordance with conditions stipulated in the Consent to Operate (CTO). Waste handling and documentation practices are periodically reviewed to ensure continued compliance with evolving regulatory requirements.
d. Other Waste	Other non-hazardous waste is disposed by selling to scrap vendors.

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, EPR is applicable to SPL for packaging waste generated. The Company is registered as a Brand Owner and Importer on the CPCB EPR Portal and complies with the Plastic Waste Management Rules, 2016 (as amended). SPL files annual EPR returns and meets its recycling obligations through CPCB-registered Plastic Waste Recyclers.

EPR implementation is supported by a dedicated Sustainability Department, which engages customers, NGOs, and communities to promote post-consumer plastic and EPS recycling, including through collaborations with waste-collection partners and the Indian Centre for Plastics in the Environment (ICPE).

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/Service	Percentage of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)
201301	<ul style="list-style-type: none"> Polystyrene (GPPS, HIPS), Expandable Polystyrene (EPS), Extruded Polystyrene (XPS) 	71.89%	Cradle to Market	Yes	LINK

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.

No significant risks or concerns were identified through the LCA exercise.

Sr.	Name of the Product/Services	Description of the Risk/Concern	Action Taken
–	–	–	–

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
NIL	–	–

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			FY 2024-25		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

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

Key Drivers

- Employee well-being and workforce development remain core pillars of the company's operating model.
- Strong occupational health and safety systems support prevention, preparedness and continuous improvement.
- Insurance coverage, grievance systems and equal opportunity commitments support employee welfare.

UN SDGs IN FOCUS

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Additional relevance:

10 REDUCED INEQUALITIES

Future Aspirations

- Strengthen OHS systems further through digital tools and IT-enabled monitoring.
- Introduce structured career development and capability-building programmes across employee groups.
- Improve inclusion, workplace accessibility and long-term talent retention.

Integrated people practices focused on employee well-being, safety, inclusion and long-term workforce development

ESSENTIAL INDICATORS

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

Category	Percentage of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	Percentage B/A	No. (C)	Percentage C/A	No. (D)	Percentage D/A	No. (E)	Percentage E/A	No. (F)	Percentage F/A
Permanent Employees											
Male	422	422	100%	422	100%	0	0	0	0	0	0
Female	22	22	100%	22	100%	22	100%	0	0	0	0
Total	444	444	100%	444	100%	22	5%	0	0	0	0



Category	Percentage of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	Percentage B/A	No. (C)	Percentage C/A	No. (D)	Percentage D/A	No. (E)	Percentage E/A	No. (F)	Percentage (F/A)
Other than Permanent Employees											
Male	21	21	100%	21	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	21	21	100%	21	100%	0	0	0	0	0	0

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

Category	Percentage of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	Percentage (B/A)	No. (C)	Percentage (C/A)	No.(D)	Percentage (D/A)	No. (E)	Percentage (E/A)	No. (F)	Percentage (F/A)
Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent Workers											
Male	222	222	100%	33	15%	0	0	0	0	0	0
Female	13	13	100%	7	54%	13	100%	0	0	0	0
Total	235	235	100%	40	17%	13	6%	0	0	0	0

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	FY 2024-25
Cost incurred on well-being measures as a percentage of total revenue of the company	0.03%	0.024%

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

Sr.	Benefits	FY 2025-26			FY 2024-25		
		No. of employees covered as a percentage of total employees	No. of workers covered as a percentage of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a percentage of total employees	No. of workers covered as a percentage of total employees	Deducted and deposited with the authority (Y/N/N.A.)
1.	PF	100%	100%	Y	100%	100%	Y
2.	Gratuity	100%	100%	Y	100%	100%	Y
3.	ESI	7%	100%	Y	2%	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, SPL's head office is equipped with accessibility features such as wheelchair access and disability-friendly restrooms, in line with the Rights of Persons with Disabilities Act, 2016. Due to the nature of manufacturing operations, similar facilities are currently not available at plant locations. While the Company does not presently employ persons with disabilities, SPL remains committed to fostering an inclusive workplace and follows a merit-based recruitment approach focused on skills and competencies.



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, SPL has an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The Company is committed to promoting diversity and maintaining a workplace free from discrimination.

Web-link: <https://supremepetrochem.com/wp-content/uploads/2024/06/EQUAL-OPPOURTUNITY-POLICY.pdf>

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

Company did not receive any application for grant of Parental Leave during FY 2025-26.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

SPL has established multiple channels for employees and workers to raise grievances. Unionised employees route grievances through recognised trade unions, which are addressed by the concerned functional or divisional heads. Non-unionised employees raise concerns at the departmental level, with resolution facilitated in coordination with the Human Resources function. For matters relating to misconduct, ethical violations, harassment, or discrimination, employees may use formal reporting mechanisms under the Prevention of Sexual Harassment (POSH) Policy and the Whistle-blower / Vigil Mechanism Policy, which provide structured and confidential avenues for redressal.

Policy links:

POSH Policy: <https://supremepetrochem.com/pdf/Prevention-Prohibition-Redressal-of-Sexual-Harassment-of-Women-at-the-Workplace.pdf>

Whistle-blower Policy: <https://supremepetrochem.com/download/vigil-mechanism-whistle-blower-policy.pdf>

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	NA	There are no permanent workers in the company, hence no mechanism established.
Other than Permanent Workers	Yes	Concerned service provider can discuss and report the issue with HR/ Factory Head.
Permanent Employees	Yes	Grievances are identified, discussed, and communicated to the Department Heads and resolved in consultation with HR/Factory Head
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association (s) or Union (B)	Percentage (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union (D)	Percentage (D/C)
Permanent Employees						
Male	422	108	26%	399	80	20%
Female	22	0	0	24	0	0
Total	444	108	24%	423	80	19%
Permanent Workers						
Male	0	0	–	0	0	–
Female	0	0	–	0	0	–
Total	0	0	–	0	0	–



8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	422	312	74%	422	100%	399	294	74%	294	74%
Female	22	01	5%	22	100%	24	1	4%	1	4%
Total	444	313	70%	444	100%	423	295	70%	295	70%
Workers										
Male	222	222	100%	222	100%	233	233	100%	0	0
Female	13	13	100%	13	100%	14	14	100%	0	0
Total	235	235	100%	235	100%	247	247	100%	0	0

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	Percentage (B/A)	Total (C)	No. (D)	Percentage (D/C)
Employees						
Male	422	422	100%	399	399	100%
Female	22	22	100%	24	24	100%
Total	444	444	100%	423	423	100%
Workers						
Male	222	0	0	233	0	0
Female	13	0	0	14	0	0
Total	235	0	0	247	0	0

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)	Yes
What is the coverage of such system?	SPL has implemented a comprehensive Occupational Health and Safety (OHS) Management System aligned to ISO 45001:2018 principles. The system is operational across both manufacturing locations at Amdoshi, Maharashtra and Chennai, Tamil Nadu, covering employees, workers, and site-specific operations.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	SPL follows a comprehensive approach to identify and assess work related hazards across routine and non routine activities. Hazard identification and risk mapping are carried out using established methodologies such as Hazard Identification and Risk Assessment (HIRA), Process Hazard Analysis (PHA), Hazard and Operability Study (HAZOP), Quantitative Risk Assessments (QRA), "What If" scenarios, Pre-Start Up Safety Review (PSSR), Chemical Risk Assessment (CRA), and Job Safety Analysis (JSA), among others. The identified risks are evaluated, control measures are defined, and effectiveness is reviewed through periodic internal and external safety audits.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes, SPL encourages proactive reporting of unsafe acts, conditions, and near miss incidents. Employees may raise concerns related to HSE risks, which are recorded through a "Close Call / Near Miss" reporting process and addressed promptly by operations and HSE teams. SPL involves its employees in safety committees, trainings, reviews and hazard assessments, and may also submit improvement ideas through the HSE suggestion scheme.



d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes. All employees and workers are covered under non-occupational medical and healthcare arrangements through insurance policies and/or the ESIC scheme.
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11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
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 workplace.

SPL integrates safety and employee well being into its core operations and decision making processes. Workplace safety is governed by a structured Occupational Health and Safety (OHS) Management System, implemented with a long term outlook and aligned with the Plan–Do–Check–Act (PDCA) methodology to drive continual improvement.

The key components of SPL’s health and safety approach include:

- Clearly defined OHS roles, responsibilities, and accountability
- Incorporation of safety considerations into business strategy and day to day operations
- Fostering a robust safety culture through established standards and values
- Regular monitoring and assessment of OHS performance indicators
- Systematic reporting, review, and analysis of near miss incidents
- A balanced emphasis on routine operational risks as well as high hazard activities

Risk prevention and control measures implemented across operations include:

- Elimination of risks through appropriate engineering and design solutions
- Periodic training and retraining to enhance competency and safety awareness
- Strict compliance with standard operating procedures (SOPs)
- Preventive controls addressing low probability, high impact risks at both management and shop floor levels
- Consistent use, supervision, and monitoring of personal protective equipment (PPE)
- Emergency preparedness supported by contingency planning and mock drills
- Continuous HSE performance monitoring and internal assessments
- Built in redundancy within critical process designs
- Adoption of best in class safety practices alongside legal and regulatory compliance
- Identification of further opportunities to reduce risks and manage residual exposures



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

Topic	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

Topic	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of Supreme Petrochem Ltd Manufacturing site/ location have been assessed by third party.
Working Conditions	100% of Supreme Petrochem Ltd Manufacturing site/ location have been assessed by third party.

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

At SPL, safety incidents and near misses are managed through a formal investigation and corrective action process within the Occupational Health and Safety (OHS) Management System. Every reported incident is systematically reviewed to determine root causes, with investigations carried out in accordance with established procedures and, when necessary, with support from external agencies.

The outcomes and recommendations from these investigations are disseminated across all departments to promote organisation wide learning and the implementation of corrective and preventive measures. This horizontal deployment enables individual functions to assess applicability, strengthen existing controls, and minimise the risk of recurrence. Additionally, SPL integrates learnings from safety incidents occurring in similar industries to continuously improve its health and safety practices.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, SPL extends compensatory packages to employees as well as workers in the event of death while on job.

Employees:

SPL provides financial support to employees through an established Benevolent Fund. In addition, where an employee passes away during service, gratuity is paid considering the notional service period up to the normal retirement age, as per internal provisions.

Workers:

Workers are covered under the applicable provisions of the Workmen Compensation Act, which governs compensation in the event of death arising during the course of employment.

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

SPL has controls in place to ensure that statutory dues linked to transactions with value chain partners are appropriately deducted and deposited in compliance with applicable laws. Compliance is monitored through internal reviews and statutory audits. Where instances of non-deposit by partners are identified, SPL deposits the applicable dues, including interest where required, and subsequently recovers the amounts from the concerned partner within defined timelines. Oversight of these processes, including GST compliance, is handled by a dedicated internal team.

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 that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
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).

Yes, SPL believes in providing transition assistance to employees who are nearing their retirement. SPL has set up a Retainership Program for retired employees based on business needs and expertise of the retiring employee.

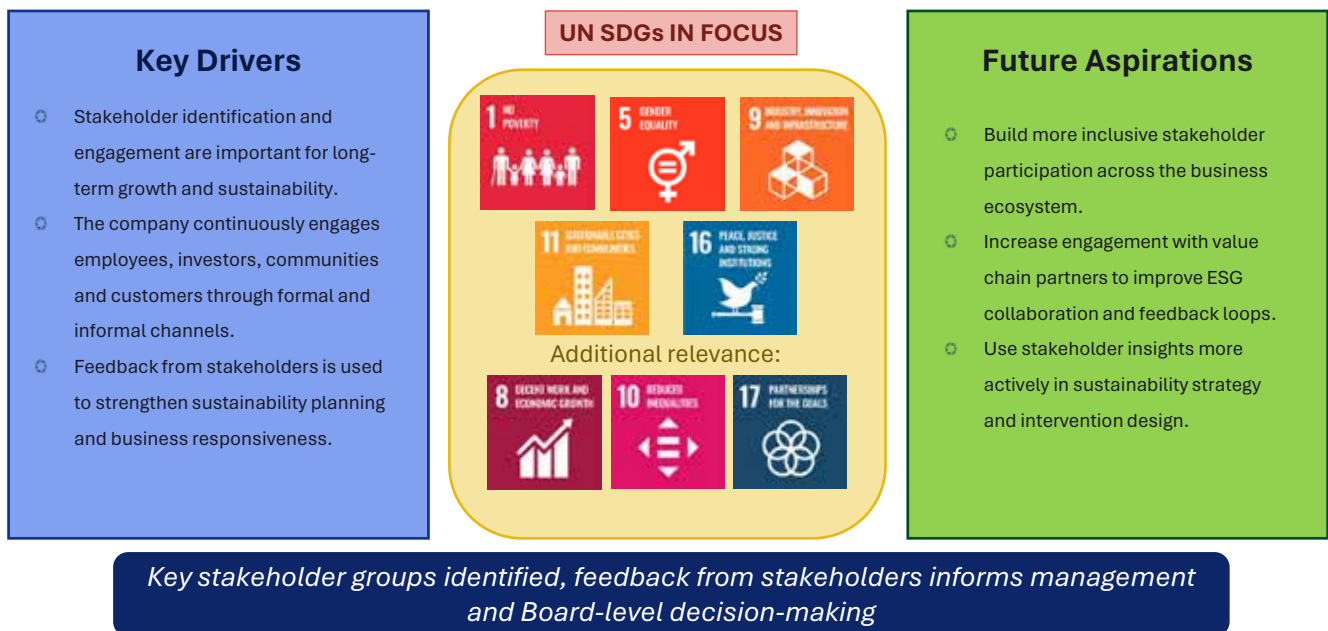
5. Details on assessment of value chain partners:

Topic	Percentage of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NIL
Working Conditions	NIL

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

Not Applicable since SPL did not carry out any assessment for its 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:

SPL has a practice of identifying stakeholder groups or institutions that contribute value and/or affect business performance in the medium and long term. Among others, SPL has identified employee, worker, shareholder, investor, customer, and community stakeholder groups that are impacted by, and in turn can impact, its business.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	Engagement forums and one on-one interactions	Daily and need-based	Inform about business plans and future strategies
Shareholders/ Investors	No	Annual General Meetings (AGM), Notice Boards, Email and website	Annual and need-based	To stay abreast of all developments and plans of the Company
Communities	Yes	Direct interactions facilitated through Public Relations Department	Need-based	Support socially with suitable projects
Customers	No	Multiple channels, in person meetings and digital platform	Annual and need-based	Continuously engage with customers and seek feedback

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.

Stakeholder consultation at SPL is facilitated through regular interactions led by respective functional heads with internal and external stakeholder groups relevant to their areas of responsibility. These engagements enable the Company to gather inputs on business priorities, potential risks, opportunities, and sustainability-related concerns. Key observations and insights from such interactions are consolidated and escalated to senior management and subsequently placed before the Board to support decision-making and sustainability strategy formulation.

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. SPL uses stakeholder consultation as an input to identify and manage key environmental and social matters. In FY 2021-22, the Company undertook a structured stakeholder engagement and materiality assessment exercise involving primary stakeholder groups. Inputs received through internal and external consultations were used to identify, prioritise, and rank material ESG topics relevant to SPL's operations. These outcomes continue to inform policy focus areas and sustainability actions, supported by ongoing stakeholder engagement to capture evolving expectations.

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

SPL uses an inclusive and non-discriminatory approach in engaging with vulnerable and marginalized stakeholder groups, particularly through its CSR initiatives. Community interactions and project planning are conducted with due consideration to accessibility, local needs, and cultural context. CSR programmes focused on areas such as public hygiene, education, and healthcare infrastructure are designed to address identified community concerns while supporting sustainable and equitable development outcomes.

Principle 5: Businesses should respect and promote human rights

Key Drivers

- Human rights practices are embedded through policy, oversight and internal controls.
- The company promotes human rights through workplace practices, training, grievance redressal mechanisms and internal controls.
- Training, fair treatment, grievance redressal and wage compliance support responsible operations.

UN SDGs IN FOCUS

5
GENDER
EQUITY

8
DECENT WORK AND
ECONOMIC GROWTH

16
PEACE, JUSTICE
AND STRONG
INSTITUTIONS

Additional relevance:

10
REDUCED
INEQUALITIES

12
RESPONSIBLE
CONSUMPTION
AND PRODUCTION

Future Aspirations

- Strengthen human rights assessments within business premises and across the value chain.
- Deepen due diligence on human rights risks connected with suppliers and partners.
- Build a more structured rights-based monitoring and response framework.

100% human-rights training coverage for employees and workers, zero complaints reported

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			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	Percentage (B/A)	Total (C)	No. of employees/ workers covered (D)	Percentage (D/C)
Employees						
Permanent	444	444	100%	423	423	100%
Other than permanent	21	21	100%	23	23	100%
Total	465	465	100%	446	446	100%
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	235	235	100%	247	247	100%
Total	235	235	100%	247	247	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	Percentage (B/A)	No. (C)	Percentage (C/A)		No. (E)	Percentage (E/D)	No. (F)	Percentage (F/D)
Employees										
Permanent										
Male	422	0	0	422	100%	399	0	0	399	100%
Female	22	0	0	22	100%	24	0	0	24	100%



Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	Percentage (B/A)	No. (C)	Percentage (C/A)		No. (E)	Percentage (E/D)	No. (F)	Percentage (F/D)
Other than Permanent										
Male	21	0	0	21	100%	23	0	0	23	100%
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	222	222	100%	0	0	233	192	82%	41	18%
Female	13	13	100%	0	0	14	7	50%	7	50%

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (INR in Million)	Number	Median remuneration/ salary/wages of respective category (INR in Million)
Board of Directors (BoD)	9	*	2	*
Key Managerial Personnel	3	37.5418	0	0
Employees other than BoD and KMP	418	0.752302	22	1.229436
Workers	222	0.205128	13	0.205128

*Board of Directors, except Shri K. V. Mujumdar (Whole Time Director), are given sitting fees of ₹1 Lakh for attending each Board Meeting and Independent Directors meeting. ₹50,000 is given for each committee meeting except meetings related to CSR Committee, Finance Committee and SRC Committee.

*Shri K. V. Mujumdar falls under the category of Director and KMP both, hence excluded from the KMP count.

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

Category	FY 2025-26	FY 2024-25
Gross wages paid to females as percentage of total wages	5.6%	5%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the head of the Human Resource Department is the focal point responsible for human right related aspects and ensuring compliance regarding human rights in the Company.

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

SPL has established internal mechanisms to address human rights-related concerns in line with its ethical and governance framework. A dedicated Human Rights Policy defines the principles and procedures for reporting, reviewing, and addressing grievances, applicable to employees as well as relevant value-chain partners. Grievances received are centrally co-ordinated by the Human Resources function, which validates concerns and works closely with respective departments to ensure appropriate evaluation, resolution, and corrective action where required.



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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	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	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a percentage 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.

SPL has established safeguards in place to ensure that individuals raising concerns related to discrimination or harassment are protected from adverse consequences. The Company has constituted a POSH Internal Committee and follows an anti-discrimination framework that supports confidentiality, fair inquiry, and non-retaliation. Awareness sessions and periodic training on POSH and inclusive workplace practices are conducted to reinforce a respectful work culture. Complaints are examined through a formal inquiry process, and appropriate action is taken based on the findings, in accordance with applicable policies and legal requirements.

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

Human rights clauses are not currently embedded as standard provisions in SPL's commercial agreements. However, the Company remains mindful of human rights considerations and reviews such aspects on a case-specific basis, wherever relevant to the nature of the engagement or business relationship.

10. Assessments for the year:

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	NIL
Forced/involuntary labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL
Others	NIL

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

Not applicable.

LEADERSHIP INDICATORS

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

During FY 2025-26, no human rights-related grievances or complaints were reported. Accordingly, no business processes were required to be modified. SPL continues to maintain preventive policies, internal controls, and governance mechanisms aimed at addressing potential human rights risks and avoiding occurrence of such issues.

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

No external human rights due diligence exercise was undertaken during FY 2025-26. The Company relies on existing internal policies, controls, and oversight mechanisms to monitor and address human rights-related aspects within its operations.

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, the head office is located in a commercial building equipped with elevators and accessible infrastructure, including dedicated restrooms, in alignment with the Rights of Persons with Disabilities Act, 2016. While the Company currently does not employ any differently abled individuals, SPL remains committed to inclusivity and follows a skill and role-based approach in recruitment.

4. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed
Child labour	NIL
Forced/involuntary labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL

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

Not applicable.

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

Key Drivers

- The company recognizes its responsibility to reduce environmental impact and improve resource efficiency.
- Energy, water, emissions and waste are managed through operational controls, investments and monitoring systems.
- Renewable energy adoption and process improvements support environmental performance improvement.

UN SDGs IN FOCUS

Additional relevance:

Future Aspirations

- Commit more strongly to climate action through a practical and time-bound roadmap.
- Enhance tracking, monitoring and evaluation systems for environmental performance.
- Invest in R&D and sustainable technologies to improve resource efficiency and reduce emissions.

Renewable energy integration, energy-efficiency initiatives and ZLD implementation strengthening environmental stewardship and resource conservation

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total Electricity Consumption (A) (GJ)	1,09,412	55,197
Total Fuel Consumption (B) (GJ)	0	0
Energy Consumption through other sources (C) (GJ)	0	0
Total Energy Consumption from renewable sources (A+B+C) (GJ)	1,09,412	55,197
From non-renewable sources		
Total Electricity Consumption (D) (GJ)	1,31,017	1,46,346
Total Fuel Consumption (E) (GJ)	2,28,335	1,98,724
Energy Consumption through other sources (F) (GJ)	0	0
Total Energy Consumption from non-renewable sources (D+E+F) (GJ)	3,59,352	3,45,070
Total Energy Consumption (A+B+C+D+E+F) (GJ)	4,68,764	4,00,267
Energy Intensity per million INR of turnover (Total energy consumption/Revenue from operations in rupees) (GJ per million INR)	8.71036	6.669
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP) (GJ per million USD)	*177.169	*137.789
Energy Intensity in terms of physical output	1.212	1.072
Energy Intensity	-	-

* The revenue from operations for the year 2024-25 and year 2025-26 has been adjusted for PPP based on the latest PPP conversion factor for India published by the IMF, which is 20.66 and 20.34 respectively.

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. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

SPL does not have sites/facilities identified as designated consumer under PAT.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	6,51,219	5,31,213
(ii) Groundwater	-	-
(iii) Third party water	33,509	34,479
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of Water Withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,84,728	5,65,692
Total volume of Water Consumption (in kilolitres)	6,84,728	5,65,692
Water Intensity per rupee of turnover (Water consumed/Revenue from operations) (kl per million INR)	12.723	9.426
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (KL per million USD)	*258.792	*194.735
Water Intensity in terms of physical output	1.770	1.515

* The revenue from operations for the year 2024-25 and year 2025-26 has been adjusted for PPP based on the latest PPP conversion factor for India published by the IMF, which is 20.66 and 20.34 respectively



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. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(ii) Into Groundwater	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(iii) Into Seawater	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(iv) Sent to third-parties	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(v) Others (For SPL Amdoshi Works - Into the saline zone of Amba River Estuary during monsoon period)	–	–
- No treatment	–	–
- With treatment – Primary, Secondary and Tertiary Treatment	*32,193	*1,27,304
Total water discharged (in kilolitres)	*32,193	*1,27,304

**The FY 2024–25 water discharge figure included water utilized for in-house gardening purposes also which stands now modified to exclude the same.*

For SPL Amdoshi Works: As per the Consent to Operate issued by the SPCB, during monsoon period (15th June to 15th September) tertiary treated effluent of up to 469 CMD is allowed to be discharged into saline zone of Amba River Estuary and during remaining nine months (Non Monsoon Period) tertiary treated effluent upto 563 CMD is allowed to be used for gardening purpose within the company premises. Balance effluent is recycled back into the process through ZLD scheme.

For SPL Manali Works Site: Sewage treated through sewage treatment plant is used for gardening within the premises as approved by State Pollution Control Board (SPCB). Trade effluent is reused through provision of ZLD scheme.

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. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

Yes. SPL has implemented a Zero Liquid Discharge (ZLD) system across both its manufacturing facilities at Amdoshi and Manali Works. Effluent generated is treated through integrated primary, secondary, and tertiary treatment processes, followed by advanced systems such as ultrafiltration, reverse osmosis, and evaporation. At Amdoshi Works of the Company, about 37% of the total effluent generated is allowed by the State Pollution Control Board (SPCB) to be discharged during monsoon season, outside the factory premises, after treatment. Balance quantity of effluent generated is recycled and reused within operations, supporting water conservation and resource circularity.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	µg/m3	5.31	3.85
SOx	µg/m3	4.65	3.73
Particulate matter (PM)	µg/m3	43.03	39.18
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	mg/NM3	10.51	12.74
Hazardous air pollutants (HAP)	mg/m3	NA	NA
Others (SO2 from Stacks)	Kg/Day	52	56

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. Reasonable Assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	13,997	12,425
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	25,779	29,482
Total Scope 1 and Scope 2 Emissions	tCO2e	39,776	41,907
Total Scope 1 and Scope 2 Emissions Intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG Emissions/Revenue from operations)	tCO2e/ Million INR	0.74	0.698
Total Scope 1 and Scope 2 Emissions 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)	tCO2e/ Million USD	*15.03	*14.426
Total Scope 1 and Scope 2 Emissions Intensity in terms of physical output	tCO2e/MT	0.103	0.112

* The revenue from operations for the year 2024-25 and year 2025-26 has been adjusted for PPP based on the latest PPP conversion factor for India published by the IMF, which is 20.66 and 20.34 respectively.

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. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

Yes. SPL endeavours to undertake initiatives to mitigate Greenhouse Gas (GHG) emissions. These initiatives include adopting energy-saving LED lighting, utilizing energy-efficient equipment like induction motors, and implementing Variable Frequency Drive (VFD) systems. SPL also primarily uses cleaner fuels such as natural gas and low sulphur heavy stock for its thermal energy demands in the manufacturing operations. The Company uses battery operated vehicles such as forklift trucks, at its manufacturing locations. SPL has installed a 1 MWp solar roof top power plant at its manufacturing unit at Amdoshi to bolster the share of renewable energy in fulfilling the electrical energy demands of the operations. SPL has also increased its renewable energy usage even more to reduce GHG emissions by entering into a Power Delivery Agreement with TP Saturn Limited (a Special Purpose Vehicle (SPV) formed by Tata Power Renewable Energy Limited) for supplying 12.5 MW solar power to the Amdoshi Unit of the Company.



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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,745	23.18
E-waste (B)	1.91	5.23
Bio-medical waste (C)	0.007	0.003
Construction and demolition waste (D)	0	0
Battery waste (E)	0.916	1.9
Radioactive waste (F)	0	0
Other Hazardous waste (G) (Process Residues, Evaporation Residue, Chemical Sludge from WWT, Filter bags/ cloth, Empty Additives Bags, Used oil / Waste oil, Spent Solvents)	839	727
Other Non-hazardous waste generated (H) (Wooden Scrap, Metallic Scrap, Non-metallic Scrap, Paper, Glassware)	1,499	1,217
Total (A+B + C + D + E + F + G+ H)	4,086	1,975
Waste Intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT per million INR)	0.0759	0.033
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (MT per million USD)	*1.544	*0.68
Waste Intensity in terms of physical output	0.011	0.005
Waste Intensity	–	–
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Plastic waste (A)		
(i) Recycled	1,745	14.13
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	1745	14.13
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Plastic waste (A)		
(i) Incineration	0	9.05
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	9.05
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: E-waste (B)		
(i) Recycled	1.91	5.23
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	1.91	5.23
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: E-waste (B)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0



Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Bio-medical waste (C)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Bio-medical waste (C)		
(i) Incineration	0.007	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.007	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Construction and demolition waste (D)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Construction and demolition waste (D)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Battery waste (E)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0.92	1.90
Total	0.92	1.90
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Battery waste (E)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Radioactive waste (F)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0



Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Radioactive waste (F)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Other Hazardous waste generated (G)		
(i) Recycled	71.29	0
(ii) Re-used	0	0
(iii) Other recovery operations	0.38	0
Total	71.67	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Other Hazardous waste generated (G)		
(i) Incineration	4	396
(ii) Landfilling	123	163
(iii) Other disposal operations	641	168
Total	768	727
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Other Non-hazardous waste generated(H)		
(i) Recycled	373.55	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	373.55	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Other Non-hazardous waste generated(H)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1125.29	1,216
Total	1125.29	1,216

* The revenue from operations for the year 2024-25 and year 2025-26 has been adjusted for PPP based on the latest PPP conversion factor for India published by the IMF, which is 20.66 and 20.34 respectively

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. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

SPL follows an integrated waste management approach focused on segregation at source, regulatory compliance, and environmentally responsible disposal. Waste streams are identified and handled as per documented procedures across operations.

Hazardous and biomedical waste generated is sent for scientific treatment and disposal to SPCB approved facilities, including Common Hazardous Waste Treatment, Storage and Disposal Facilities (CHWTSDF) and Common Bio Medical Waste Treatment, and Disposal Facilities (CBMWTF). E-waste is routed through authorised recyclers registered with the SPCB, while battery waste is managed in accordance with the Batteries (Management and Handling) Amendment Rules, 2022, through approved recyclers.

SPL adheres to the following standards to Reduce Usage of Hazardous & Toxic Chemicals:

ROHS Directive (EU) 2015/863 (Amendment to Directive 2011/65/EL) EU REACH Regulation (EC) No. 1907/2006, Article 33(1) FDA Commission Regulation (EU) No. 10/2011, EU 2015/174, EU 202/2014, EU 1183/2012, and EU 1282/2011 US FDA - 21.CFR.176.17

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:

SPL's manufacturing facilities and offices are not located within or in proximity to ecologically sensitive areas such as national parks, wildlife sanctuaries, wetlands, or biodiversity hotspots that would require specific environmental clearances. An Environmental Impact Assessment (EIA) carried out in FY 2019 20 for the Amdoshi manufacturing facility concluded that the Company's operations do not have any significant direct or indirect impact on biodiversity. The EIA report is publicly available at:

<https://environmentclearance.nic.in/DownloadPfdFile.aspx?FileName=e+rsYZdUx/d11lkFZHB2KfXK+3fJ1rZ79MEwGIZE-tTerviNjVtMjvsjkSDmCQsoEfnZf9OB13sphXxfssRO3b9KAqtUdDFetbDpgGKqn9pfQK3CxxAvGuBF/X+KoYwjV&FilePath=93ZZBm8LWEXfg+HAIQix2fE2t8z/pgnoBhDIYdZCxzVPEh4a7F53Cae7tleKGoXIDiA7chYePNgRjpehWx3dLsaLae8RS-5VxBvVdCANIMg=>

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

No Environmental Impact Assessment was undertaken by SPL during the reporting period. The most recent EIA was conducted in FY 2019-20, relating to expansion of existing manufacturing capacity and introduction of additional products under the synthetic organic chemicals (Category 5f) sector, as per the EIA Notification, 2006 (as amended). The report continues to remain publicly accessible at the following link:

<https://environmentclearance.nic.in/DownloadPfdFile.aspx?FileName=e+rsYZdUx/d11lkFZHB2KfXK+3fJ1rZ79MEwGIZE-tTerviNjVtMjvsjkSDmCQsoEfnZf9OB13sphXxfssRO3b9KAqtUdDFetbDpgGKqn9pfQK3CxxAvGuBF/X+KoYwjV&FilePath=93ZZBm8LWEXfg+HAIQix2fE2t8z/pgnoBhDIYdZCxzVPEh4a7F53Cae7tleKGoXIDiA7chYePNgRjpehWx3dLsaLae8RS-5VxBvVdCANIMg=>

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, SPL is compliant with all applicable environmental laws, regulations and guidelines.

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

LEADERSHIP INDICATORS

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

Not Applicable. SPL's operation sites are neither located in water stressed regions nor water is withdrawn, consumed, nor discharged from any water stressed areas.

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

- (i) Name of the area:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption and discharge in the following format:



Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	–	–
(ii) Groundwater	–	–
(iii) Third party water	–	–
(iv) Seawater/desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres)	–	–
Total volume of water consumption (in kilolitres)	–	–
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity	–	–
(i) Into Surface water	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(ii) Into Groundwater	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(iii) Into Seawater	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(iv) Sent to third-parties	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(v) Others	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
Total water discharged (in kilolitres)		

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

Yes. Reasonable assurance was carried out for environmental parameters externally by M/s. Bureau Veritas (India) Pvt. Ltd.

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

SPL is currently in the process of quantifying its scope 3 emissions and will be disclosed once implemented.

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	–	–
Total Scope 3 Emissions per rupee of turnover	tCO2e	–	–
Total Scope 3 emission intensity	tCO2e/INR	–	–

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.

Not Applicable.

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

Not Applicable. SPL's operations are not located in or around any ecologically sensitive areas.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Reduction in Water Consumption	Change in the flushing plan of process pumps	Reduction in Consumption of Fresh Water
2	Energy Saving	Replacement of utility pumps with new higher efficiency pumps	Energy savings of 48864 KWH
3		Change in the flushing plan of process pumps	Energy savings of 43875 KWH due to reduced consumption of water
4		Replacement of existing conventional motors with energy efficient motors.	Energy savings of 38051 KWH
5		Replacement of conventional luminaires with energy saving LED	Energy savings of 23494 KWH
6	Revamp of Effluent Treatment Plant	Provision of New Higher Capacity Clarifier, Filters, Water Recovery System using Ultrafiltration and Reverse Osmosis	Enhanced effluent treatment and recycling capacity

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

Yes. SPL has a structured Business Continuity and Disaster Management framework to manage emergencies and operational disruptions. The framework includes an On-site Emergency Management Plan for incident preparedness within facilities and an Off-site Emergency Plan coordinated with the District Collectorate. The plan covers natural calamities such as floods and earthquakes, defined response protocols, emergency communication systems, and evaluation mechanisms. It also addresses transportation-related emergencies involving raw materials and finished goods. In addition, SPL has a Disaster Recovery System in place to safeguard data and ensure continuity of critical information systems.

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?

SPL has not identified or monitored any significant adverse environmental impacts arising directly from its value-chain partners during the reporting year. However, the Company recognises transportation of petrochemical raw materials as a potential risk area. To mitigate this, SPL has implemented a transport emergency management plan covering abnormal and emergency scenarios. Preventive measures include defined response procedures and periodic training for personnel involved in material handling and transportation, aimed at minimising environmental risks during transit.

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

SPL has not monitored data on percentage of value chain partners assessed during FY 2025-26.

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

- By the listed entity – None generated or procured by the entity in FY 2025-26
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners – N.A.

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

Key Drivers

- The company maintains long-standing relationships with government bodies, regulators and industry associations.
- Engagement with public and regulatory institutions is expected to remain transparent and ethical.
- Industry memberships provide a platform to contribute to sector-level dialogue on sustainability issues.

UN SDGs IN FOCUS

Future Aspirations

- Use memberships and partnerships more effectively to drive ESG progress at the sector level.
- Engage with industry bodies on trends, risks and policy opportunities using data-backed inputs.
- Maintain transparent and responsible participation in policy dialogue.

Active participation across seven industry associations, supporting industry collaboration and knowledge sharing

ESSENTIAL INDICATORS

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

Sr.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Confederation of Indian Industries (CII)	National
2	Chemical and Petrochemical Manufacturers Association (CPMA)	National
3	Organisation of Plastic Processors of India (OPPI)	National
4	The Plastics Export Promotion Council (Plexconcil)	National
5	The Bombay Chamber of Commerce and Industry (BCCI)	State
6	Indian Centre for Plastics in the Environment (ICPE)	National
7	All India Liquid Bulk Importers and Exporters Association	National

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

Name of Authority	Brief of the case	Corrective action taken
Not applicable since there were no cases of anti-competitive conduct by SPL in FY 2025-26.		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

Sr.	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/Half yearly/Quarterly/ Other-please specify)	Web Link, if available
SPL did not contribute to public policy advocacy in FY 2025-26.					

Principle 8: Businesses should promote inclusive growth and equitable development

Key Drivers

- The company believes in growing together through community development and CSR-led support.
- CSR programmes focus on health, education, sanitation, environmental sustainability and community infrastructure.
- Community engagement is designed to support underprivileged and vulnerable sections of society.

UN SDGs IN FOCUS

Additional relevance:

Future Aspirations

- Expand the scale and reach of CSR interventions in alignment with national and local development needs.
- Adopt a stronger outcome-based approach for inclusive and need-based community interventions.
- Improve impact measurement and deepen support for vulnerable communities.

CSR initiatives delivered measurable community impact across education, healthcare, sanitation and environmental sustainability programmes

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain	Relevant Web Link
Not Applicable as SIA was not conducted but impact assessments was carried out for two (2) CSR Anganwadi Projects of Company having outlay of ₹ 1crore or more by CSRBOX, Independent Impact Assessment Agency.					
Link : https://supremepetrochem.com/wp-content/uploads/2026/06/IMPACT-ASSESSMENT_1.pdf					
Link : https://supremepetrochem.com/wp-content/uploads/2026/06/IMPACT-ASSESSMENT_2.pdf					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

Sr.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	Percentage of PAF covered by RAR	Amount Paid to PAFs in the FY (in INR)
SPL does not have any project for which ongoing Rehabilitation and Resettlement (R&R) has been undertaken.						

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

Communities and NGOs can reach SPL through the Public Relations Department at SPL Factory, Amdoshi. The Team is responsible for receiving and redressing any grievance/s from the community in an effective, conducive and timely manner (if any).

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/Small producers	0.69%	>1%
Directly from within India	3.27%	>1%

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 percentage of total wage cost

Location	FY 2025-26	FY 2024-25
Rural	39%	35%
Semi-urban	–	–
Urban	–	–
Metropolitan	61%	*65%

* The figure was reported as 64% in the previous year. However, due to approximation adjustment, it has now been reported as 65%.

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):**

No negative Impacts identified as per Impact Assessment Report issued w.r.t two(2) CSR Projects of Company.

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

Sr.	State	Aspirational District	Amount Spent in INR
Currently no CSR programs/ interventions are being implemented in Aspirational Districts, as listed down by NITI Aayog, Government of India.			

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

No

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

NA

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

NA

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.

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of Calculating Benefit Share
	NIL	–	–	–

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.

Sr.	CSR Project	No of persons benefited from CSR Projects	Percentage of beneficiaries from vulnerable and marginalized group
1	Construction of Anganwadi Building/Centres in surrounding villages (Raigad District)	97	86%
2	Construction of public toilet blocks in neighbouring villages.	636	55%
3	Providing gymnasium equipment in nearby communities.	209	58%
4	Provision of Water Coolers in nearby communities.	2055	90%
5	Provision for Traditional Art & Cultural events in nearby communities.	4300	25%
6	Provision for Sports Events in nearby communities.	1000	64%
7	Distributions of stationary items (notebooks, school bags, etc.) in neighbouring communities.	200	93%
8	Construction of School Building in nearby village.	71	100%

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



Strong customer trust reinforced through structured grievance management, zero pending complaints and no reported data breaches

ESSENTIAL INDICATORS

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

Since SPL is a B2B company, it does not deal with end consumers directly. Customer complaints and feedback are handled through a structured internal mechanism at SPL. The Marketing function logs product-related complaints received from customers or traders in the ERP system, following which the CSS team coordinates resolution. Matters requiring intervention are escalated to the concerned manufacturing facility for corrective measures.



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

Type	As a percentage to total turnover
Environment and Social parameters relevant to product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	0	0	–	0	0	–
Advertising	0	0	–	0	0	–
Cybersecurity	0	0	–	0	0	–
Delivery of essential services	0	0	–	0	0	–
Restrictive Trade Practices	0	0	–	0	0	–
Unfair Trade Practices	0	0	–	0	0	–
Others	0	0	–	0	0	–

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	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, SPL has a framework developed on mitigation of cybersecurity and associated risks. The document is available internally to all employees.

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.

During FY 2025-26, SPL did not receive any complaints or face regulatory actions relating to advertising, delivery of essential services, cyber security and data privacy, product recalls, or safety of products and services. SPL maintains a zero-tolerance approach towards unethical practices and ensures compliance with regulatory requirements across its operations and stakeholder engagements.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

Nil

c. Impact, if any, of the data breaches

Nil



LEADERSHIP INDICATORS

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

Information related to SPL's products and services can be found on the Official Website: www.supremepetrochem.com

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

Product-specific guidance is provided to customers in the form of processing guidelines along with a Troubleshooting Guide, aimed at supporting safe and responsible use of its products. These materials are shared as part of customer communication and technical support to enhance product understanding and correct application.

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

SPL adheres to relevant regulatory requirements by disclosing information to stakeholders on various business continuity as well as environmental and social aspects. However, in case of any risk of disruption or discontinuation, SPL abides by the regulatory requirements and reaches out to its consumers through digital platforms such as email notifications and Stock Exchange Portals for awareness and updates regarding the situation.

- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)? If yes, provide details in brief.**

No.

- 5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, SPL conducts a Customer Satisfaction Survey once every 2 years for domestic as well as international clients with an aim to get a perspective on their requirements, concerns and suggestions. This is used for decision-making and assessment and improvement of processes internally.



INDEPENDENT ASSURANCE STATEMENT

To

The Board of Directors of Supreme Petrochem Limited

Introduction and objectives of work

The Board of Directors of **Supreme Petrochem Limited** (hereafter stated as the 'Company') has engaged Bureau Veritas (India) Private Limited to undertake an Independent Assurance of the company's Sustainability/ Non-Financial Performance disclosures in its Business Responsibility & Sustainability Report (BRSR) as per SEBI circular (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 on December 20, 2024 for reporting BRSR Core) for the financial year ended 31st March 2026 and to provide Reasonable Assurance Statement on the aforesaid report.

Intended User

The Assurance Statement is made solely for "**Supreme Petrochem Limited (SPL)** and its stakeholders" as per the governing contractual terms and conditions of the assurance engagement contract between "SPL" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "SPL" for the work we have performed for this assurance report or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Reasonable Assurance engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information" and the Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements", both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement ("ISAE") 3000 (Revised) "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" both issued by the International Auditing and Assurance Standards Board, Greenhouse Gas Statements with reference to Greenhouse Gas Protocol and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The reporting boundaries considered for this reporting period are as follows:

Supreme Petrochem's manufacturing units located in two states of India, namely: Amdoshi, Raigad District, Maharashtra State and Manali, Tamil Nadu State and Corporate Office based in Mumbai, Maharashtra State.

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

The assessment was conducted by means of physical site visits at corporate office located at Mumbai, Maharashtra and two Manufacturing Units. Bureau Veritas interviewed personnel of **Supreme Petrochem Limited's** including Corporate Sustainability Team, Environment, Health & Safety (EHS) team, HR, Finance and Accounts, Engineering, Purchase, Accounts and other relevant departments.

The Assurance process involved carrying out an Assurance by experienced assessors from Bureau Veritas. Data (non-financial) on various BRSR topics was 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 2025-26.

The Scope of Sustainability Assurance includes:

- An assessment of the methods used for data collection and reporting for the selected sustainability performance indicators.
- Verification of such systems, including related internal controls.
- Verification on a sample basis, of evidence supporting the data.
- Verification of the sample data and information on selected material topics reported by the organization for the defined reporting period.
- Assessment of the consistency between the data for the selected sustainability performance indicators and the related written comments in the narrative of the Report

- The Company's compliance with legal obligations/disclosures
- The General and topic specific disclosures subject to 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 is to provide independent Reasonable assurance on the BRSR Report for the financial year ended 31st March 2026

Our Findings

On the basis of our methodology and the activities described above,

- Nothing has come to our attention to indicate that the BRSR disclosures are inaccurate or that the information included therein is not fairly stated.
- It is our opinion that Company has established appropriate systems for the collection, aggregation, and analysis of data on Sustainability/Non-Financial performance disclosures in the BRSR.
- The BRSR Report provides a fair representation of the Company's activities as included therein.
- The information is presented in a clear, understandable, and accessible manner, and allows readers to form a balanced opinion over the Company and status during the reporting period.

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 **Supreme Petrochem Limited** and statements of future commitment.
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

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

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

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 history. Its assurance team has extensive experience in conducting assessment over 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 applies 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 **Supreme Petrochem 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 assurance report has been prepared and addressed to the Board of Directors of the **Supreme Petrochem Limited** 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.

Sd/-

Senthil Kumar. V
Lead Assuror

Bureau Veritas (India) Private Limited
Bengaluru, India

Dt: 22.04.2026

Sd/-

Munji Rama Mohan Rao
Technical Reviewer

Bureau Veritas (India) Private Limited
Hyderabad, India

Dt: 24.04.2026