August 18, 2026

To

BSE Limited	**National Stock Exchange of India Limited**
The Corporate Relationship Dept.	Exchange Plaza, C-1, Block- G,
P.J. Towers, Dalal Street	Bandra Kurla Complex, Bandra (East),
Mumbai-400 001	Mumbai-400 051
Scrip Code: 500214	**Symbol: IONEXCHANG**

Sub.: Business Responsibility and Sustainability Report for the financial year 2025-2026

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-2026.

The BRSR, which forms part of the Annual Report of the Company for the financial year 2025-2026, has been uploaded on the website of Company at www.ionexchangeglobal.com.

Kindly take the information on record.

Thanking you,

Yours faithfully,
For Ion Exchange (India) Limited

NIKISHA YOGESH SOLANKI
Digitally signed by NIKISHA YOGESH SOLANKI
Date: 2026.08.18 16:44:37 +05'30'

Nikisha Solanki
Company Secretary & Compliance Officer
ACS-50894

Encl.: As stated above

Business Responsibility & Sustainability Report

FOREWORD

At Ion Exchange, our Environmental, Social, and Governance strategy is anchored in a systems-level purpose: conserving the planet's most vital resources through comprehensive water and environmental management solutions. Operating across the full lifecycle of liquid, solid, and gaseous waste generated by industries, institutions, households, and communities, in both urban and rural geographies – we deliver advanced, sustainable technologies that directly address the drivers of climate change, generating enduring co-benefits for people and ecosystems.

Over six decades of sustainable innovation have positioned us as the single largest solution provider in the water and environment sector. Across this journey, our work has consistently advanced multiple Sustainable Development Goals, reflecting a long-held belief that responsible business growth and planetary stewardship are mutually reinforcing – not trade-offs.

This Business Responsibility and Sustainability Report (BRSR) presents our ESG performance with full transparency. In a landscape where decarbonisation expectations are accelerating and stakeholder scrutiny is intensifying, we recognise that intention alone is insufficient. Progress must be measurable, accountable, and dynamically responsive to evolving science, societal and stakeholder expectations. Our sustainability commitments unite our employees, customers, partners, and the broader ecosystem in a shared mission of delivering lasting, inclusive value.

FY 2025–26 demonstrated that growth and sustainability can scale together. We continued to reduce our carbon, energy, and water intensities – maintaining a consistent year-on-year improvement trajectory, while significantly expanding both our operations and our workforce. Operational resilience was strengthened, and sustainability was embedded not as a compliance layer but as a core driver of our growth strategy. Our focus remained steadfast: environmental stewardship, social well-being, and inclusive economic prosperity – advanced through collaboration, innovation, and continuous improvement.

Sustainability is not a fixed destination. It is a continuous, evolving commitment – one that demands adaptive leadership and systems thinking at every level of the organisation. At Ion Exchange, we take pride in leading this journey: upholding rigorous governance standards, creating long-term stakeholder value, building trust and ensuring that the way we grow is as important as how much we grow.

Rajesh Sharma
Executive Chairman

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74999MH1964PLC014258
2	Name of the Listed Entity	Ion Exchange (India) Limited
3.	Year of incorporation	1964
4	Registered address	Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai-400011.
5	Corporate office address	Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai-400011.
6	Email	investorhelp@ionexchange.co.in
7	Telephone	022 62312042
8	Website	www.ionexchangeglobal.com
9	Financial Year reported	FY 2025 – 2026
10	Name of the Stock Exchange(s) where shares are listed	(i) National Stock Exchange of India Limited (ii) BSE Limited
11	Paid up Capital	INR 14,66,66,590
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. Indraneel Dutt Managing Director & CEO +91-22-62312042 investorhelp@ionexchange.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).	The disclosures in this report are made on a standalone basis for the entity, Ion Exchange India Ltd., as referenced in Sr. No. 23
14	Name of assurance provider	TÜV SÜD South Asia Pvt. Ltd.
15	Type of assurance obtained	Limited

II. Products/ Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Engineering Segment	This segment delivers integrated, end-to-end solutions across the water, wastewater, and solid waste value chain serving industrial operators and communities alike. Core capabilities span advanced membrane technologies for seawater desalination, water recycling, Zero Liquid Discharge (ZLD), ultra-pure, high-purity water projects and process stream purification and concentration. The segment further offers waste-to-energy systems that close the resource loop, alongside comprehensive operation and maintenance (O&M) services that safeguard infrastructure performance and long-term sustainability outcomes.	60%
2	Chemical Segment	The Chemical segment engineers and supplies one of the broadest portfolios of ion exchange resins, adsorbents, specialty process chemicals, and customised treatment programs available in the market today. Serving diverse utility applications across industries, these solutions enable efficient water treatment, process optimization and increasingly, circular resource recovery, turning waste streams into recoverable inputs.	25%
3	Consumer Product Segment	This segment brings safe, purified, health enhanced drinking water and sustainable waste management directly to households, real estate developments and institutional customers, including hotels, hospitals, educational institutions, laboratories, railways, and defence establishments. With a growing emphasis on decentralised solutions, the segment addresses the last-mile challenges of water access and waste management systems in both urban and peri-urban contexts, making sustainability tangible at the individual and community level.	15%

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

Sr. No.	Product/Service	NIC Code Group	% Of the total Turnover contributed
1	Engineering – Water Treatment & Waste Water Treatment	37003, 36000	60%
2	Chemical - Resins & Chemicals	20119, 20131	25%
3	Consumer Product	36000	15%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	8	11	19
International	1	3	4

19. Markets served by the entity:

a. Number of Locations

Location	Numbers
National (No. of States)	28 states and 7 union territories
International (No. of Countries)	67 countries

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

The contribution of export to the turnover is 21%.

c. A brief on types of customers

Ion Exchange serves a diverse and expanding stakeholder ecosystem that spans industries, households, and urban and rural communities across India and international markets. Through an integrated portfolio of products, solutions, and services, the company creates direct impact in regions where it maintains a physical presence, while extending its reach through a robust global distribution and service network that enables equitable access to water and environmental solutions at scale.

IV. Employees

20. Details as at the end of Financial year:

a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
	EMPLOYEES					
1	Permanent (D)	2975	2747	92.34%	228	7.66%
2	Other than Permanent (E)	133	113	84.96%	20	15.04%
3	**Total employees (D+E)**	**3108**	**2860**	**92.02%**	**248**	**7.98%**
	WORKERS					
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	**Total workers (F+G)**	**-**	**-**	**-**	**-**	**-**

b) **Differently abled employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	1	0	0%	1	100%
3	**Total differently abled employees (D+E)**	**2**	**1**	**50%**	**1**	**50%**
	DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	**Total differently abled workers (F+G)**	**-**	**-**	**-**	**-**	**-**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	10	1	10%
Key Management Personnel*	4	1	25%

*Including ‘Executive Chairman’ and ‘Managing Director’

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	32.14%	17.11%	30.99%	17.77%	12.90%	17.41%	13.31%	1.59%	14.90%
Permanent Workers#	-	-	-	-	-	-	-	-	-

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ion Exchange Enviro Farms Ltd.	Subsidiary	79.60	NO
2	Watercare Investments (India) Ltd.	Subsidiary	99.43	NO
3	Aqua Investments (India) Ltd	Subsidiary	99.42	NO
4	Ion Exchange Asia Pacific Pte. Ltd.	Subsidiary	100.00	NO
5	Ion Exchange Asia Pacific (Thailand) Ltd.	Subsidiary	100.00	NO

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
6	PT Ion Exchange Asia Pacific	Subsidiary	95.00	NO
7	Ion Exchange Environment Management (BD) Ltd.	Subsidiary	100.00	NO
8	Ion Exchange WTS (Bangladesh) Ltd.	Subsidiary	100.00	NO
9	Ion Exchange LLC, USA	Subsidiary	100.00	NO
10	Ion Exchange And Company LLC, Oman	Subsidiary	51.00	NO
11	Ion Exchange Projects And Engineering Ltd.	Subsidiary	99.58	NO
12	Total Water Management Services (India) Ltd.	Subsidiary	70.19	NO
13	Ion Exchange Safic Pty. Ltd.	Subsidiary	60.00	NO
14	Ion Exchange Purified Drinking Water Pvt. Ltd.	Subsidiary	100.00	NO
15	Ion Exchange Arabia For Water	Subsidiary	60.00	NO
16	Ion Exchange Europe LDA	Subsidiary	99.98	NO
17	MAPRIL - Produtos Químicos e Maquinas Para a Industria, Lda	Subsidiary	100.00	NO
18	Aquanomics Systems Ltd	Associate	48.42	NO
19	Ion Exchange Financial Products Pvt. Ltd.	Associate	24.02	NO
20	Ion Exchange PSS Co. Ltd	Associate	49.00	NO

VI. CSR Details

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

(ii) Turnover (in Rs.) : 2678.91 Crore

(iii) Net worth (in Rs.) : 1389.64 Crore

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-

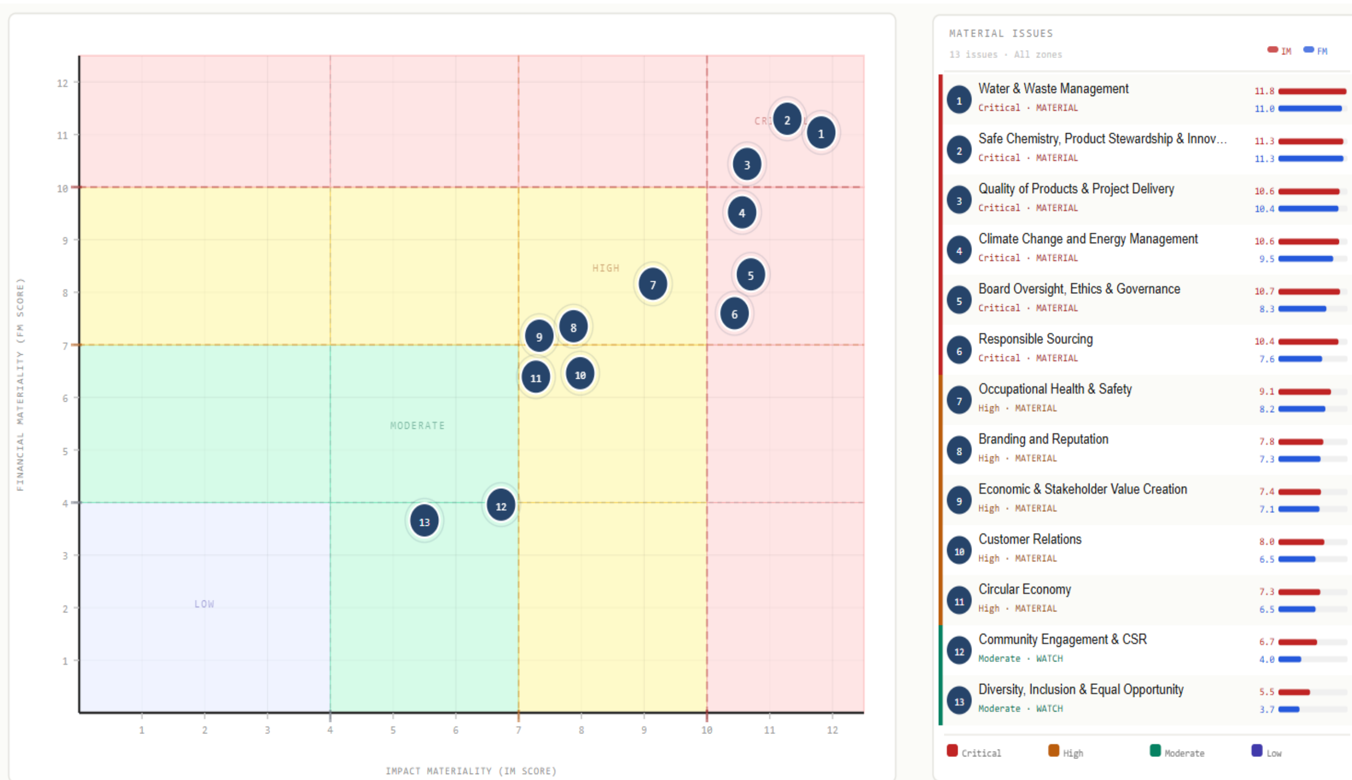
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	The Company has established a Board-level Stakeholders Relationship Committee ("SRC") to oversee and address shareholder grievances. The Committee is empowered to examine and resolve complaints in a timely and transparent manner. The status of shareholder complaints is reviewed and reported to the full Board on a quarterly basis. The SRC convenes at least once a year, and additionally as needed, to ensure prompt and effective resolution of issues raised by shareholders.	9	0	All complaints reported and resolved	11	0	All complaints reported are resolved
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	No Complaints/ Grievances under any of the principles (Principles 1 to 9).
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

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

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

Ion Exchange has undertaken a double materiality analysis (DMA) to identify and prioritize the most significant responsible business conduct issues impacting both the company and its stakeholders. Through this structured assessment, Ion Exchange has mapped out the key topics that are most relevant to its sustainability strategy, governance, and stakeholder engagement. The analysis ensures that the company's sustainability initiatives are aligned with both external expectations and internal strategic priorities.

The materiality matrix graph below illustrates the outcome of this double materiality analysis, highlighting the intersection of financial and impact considerations. It provides a visual representation of the issues that are most critical for Ion Exchange to address in its responsible business conduct framework.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water & Waste Management	Opportunity	With increasing water scarcity and heightened demand across sectors, the sustainable management of water resources and waste has become critical. The Company's core business directly addresses these challenges through innovative solutions in water and wastewater treatment, as well as integrated solid and liquid waste management.		Positive
2	Safe Chemistry, Product Stewardship & Process Innovation	Opportunity	Consumer awareness around health, safety, and environmental impact is driving demand for sustainable and green chemical products. Focusing on safe and environmentally responsible chemical production not only meets market expectations but also preserves the Company's competitive edge. Investing in green product innovation opens access to premium markets, enables regulatory compliance ahead of peers, and builds long-term customer trust.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Quality of Products and Project Delivery	Opportunity	Consistent product quality and reliable project delivery are fundamental to customer satisfaction, repeat business, and long-term competitive advantage. As clients increasingly integrate quality and delivery performance metrics into vendor selection, the Company's commitment to excellence becomes a direct driver of revenue, market share growth and Global sustainability goal fulfillment due to the nature of the product.		Positive
4	Climate Change and Energy Management	Risk	Physical climate risks (extreme weather, floods, heat stress) threaten supply chain continuity and asset integrity. In response to global climate concerns, the Company actively works to reduce energy intensity and its carbon footprint.	1) Continuous improvement in energy efficiency across operations. 2) Transition from fossil fuels to sustainable energy alternatives. 3) Increased adoption of renewable energy sources.	Negative
		Opportunity	Climate change presents the Company with an opportunity to serve the Global Industrial, commercial and domestic markets in water and wastewater treatment.		Positive
5	Board Oversight, Business Ethics & Governance	Opportunity	Strong governance structures ensure that the Company's mission, strategy, and operations are in line with responsible business practices. Active Board oversight promotes transparency, accountability, and long-term value creation for all stakeholders.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Responsible Sourcing	Risk	The Company's supply chain involves procurement of raw materials and services from a wide range of suppliers. Lapses in supplier environmental, labour, or ethical standards expose the Company to reputational, operational, and regulatory risks. Evolving SEBI BRSR value chain disclosure requirements further increase transparency obligations across the supply chain.	1) Supplier Code of Conduct covering environmental, labour, and anti-corruption standards is enforced. 2) Periodic supplier assessments and corrective action tracking. 3) Prioritisation of procurement from certified and responsible vendors. 4) Engagement with critical suppliers on sustainability improvement	Negative
7	Occupational Health & Safety	Risk	Manufacturing and project execution environments carry inherent risks of occupational injuries, chemical exposures, and work-related illnesses. Non-compliance with applicable safety regulations can result in workplace incidents, regulatory action, and reputational harm, while also impairing workforce productivity and morale	1) Implementation of a robust Occupational Health & Safety Management System across all operations and project sites. 2) Regular hazard identification, risk assessments, and safety audits. 3) Mandatory safety training for employees and contractual workers. 4) Deployment of leading safety indicators alongside incident tracking (LTIFR, TRIR). 5) Emergency preparedness drills and near-miss reporting culture	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Branding and Reputation	Opportunity	The Company's reputation for delivering high-quality, sustainable solutions is a strategic asset that directly influences customer preference, talent attraction, and investor confidence. Consistently demonstrating ESG leadership, ethical conduct, and stakeholder responsiveness reinforces the Company's brand equity and competitive differentiation in the marketplace.		Positive
9	Economic and Stakeholder Value Creation	Opportunity	The Company's ability to generate sustained economic value for shareholders, employees, suppliers, and the communities in which it operates is central to its long-term viability and social licence. Demonstrating shared value creation across stakeholder groups strengthens trust and reduces regulatory scrutiny.		Positive
10	Customer Relations	Opportunity	Building deep, trust-based relationships with customers across segments enables the Company to better understand evolving needs and deliver innovative tailored solutions. Strong customer relationships support long-term contracts, recurring revenue, and referral-driven growth.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Circular Economy	Opportunity	There is growing imperative to reduce resource consumption at the source. By enabling resource recovery during waste treatment, the Company contributes to a circular economy while improving operational efficiency and minimizing environmental impact.		Positive
12	Community Engagement and CSR	Opportunity	Engaging meaningfully with local communities enhances the Company's social license to operate. Through initiatives in education, healthcare, sanitation, access to clean drinking water, and rural development, the Company contributes to improving the quality of life in the areas where it operates.		Positive
13	Employment – Diversity, inclusion and equal opportunity	Opportunity	Promoting a diverse and inclusive workplace enhances employee satisfaction and strengthens the Company's employer brand. A merit-based growth environment fosters a culture of fairness and motivates talent retention and acquisition.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available:	https://ionexchangeglobal.com/investor-relation/policies/								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Yes, the manufacturing units are certified for multiple standards, including ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health & Safety Management System), ISO 13485 (Quality Management System for Medical Devices), ISO 22000 (Food Safety Management System), WHO GMP, GMP, GLP, REACH, NSF, GOTS, Kosher, Halal, ZDHC, ICIM, IIP-UN, NSF/ANSI/CAN, DSIR and NABL. (Refer to the Quality Initiative section in the Director's Report for details.)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is committed to delivering energy-efficient, environmentally responsible products and solutions recognising that what we make is inseparable from how we make it. In alignment with the global imperative for accelerated climate action, we have established aspirational targets to achieve carbon neutrality (2030), net-zero GHG emissions (2050) and water positivity across our operations within defined long-term timelines. These commitments are structural to our business. Embedded within our strategic roadmap, they actively shape product innovation, drive operational efficiency, and anchor our stakeholder engagement agenda.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company operates a structured, multi-tiered governance framework to ensure its sustainability commitments translate into measurable outcomes. Progress against ESG targets is periodically reviewed by dedicated internal committees with representation spanning senior management and the Board of Directors, embedding accountability at the highest levels of organisational leadership. Performance is tracked systematically across each ESG principle, with corrective mechanisms activated proactively where gaps are identified. Where targets are not met, the Company undertakes rigorous root cause analyses and recalibrates its strategies accordingly, ensuring the long-term sustainability vision remains intact even as near-term pathways are refined.								

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) At Ion Exchange, purpose and responsibility have never been peripheral to how we do business – they are foundational to why we exist. Through this Business Responsibility and Sustainability Report (BRSR), we reaffirm our commitment to transparent, accountable disclosure of our Environmental, Social, and Governance (ESG) performance and progress across all stakeholder groups. The context in which we operate has shifted fundamentally. Sustainability is no longer a regulatory mandate to be managed – it is a strategic enabler of resilience, competitive differentiation, and long-term value creation. Over the past year, we have moved decisively from intent to integration. ESG risks are now embedded within our Enterprise Risk Management framework, ensuring that climate and sustainability considerations are assessed with the same rigour as financial and operational risks. We have set long-term aspirational targets to achieve carbon neutrality, net zero and water positivity and we continue to invest in sustainable products and processes that tangibly reduce our environmental footprint. Beyond our own operations, we have deepened our engagement across the value chain, expanding collaborations with waste recyclers, scaling resource-efficient solutions, and advancing community development through targeted, locally relevant initiatives. We recognise that systems-level change requires collective action, and that our influence as a top provider in the water and environment sector carries with it a corresponding responsibility to lead. We are clear-eyed about the challenges ahead. The transition to a low-carbon, water and nature-positive economy will demand ongoing adaptation, innovation, and honest reckoning with gaps in our progress. We embrace that complexity, because we understand that credible sustainability leadership is defined not by the absence of challenges, but by the quality of our response to them. We remain firmly committed to continuous improvement and to delivering enduring value for our employees, customers, partners, communities, and the planet.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Indraneel Dutt, Managing Director & CEO
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The company has constituted a dedicated core group responsible for addressing sustainability-related matters, including Business Responsibility and Sustainability Reporting (BRSR). This group operates under the leadership of Mr. Indraneel Dutt, Managing Director & CEO, and is tasked with driving the Company's ESG strategy, monitoring performance, and ensuring alignment with sustainability goals. The group works closely with the senior management of the company to integrate sustainability considerations into key decision-making processes.

10. Details of Review of NGRBCs by the Company

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

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.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
NO	NO	NO	YES *	NO	YES *	YES *	NO	YES *

* TÜV SÜD South Asia Pvt. Ltd.

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

<table>
<tr><th>Questions</th><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th></tr>
<tr><td>The entity does not consider the principles material to its business (Yes/No)</td><td colspan="9" rowspan="5">Not Applicable</td></tr>
<tr><td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td></tr>
<tr><td>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</td></tr>
<tr><td>It is planned to be done in the next financial year (Yes/No)</td></tr>
<tr><td>Any other reason (please specify)</td></tr>
</table>

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicator

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

<table>
<tr><th>Segment</th><th>Total number of training and awareness programmes held</th><th>Topics/ Principles covered under the training and its impact</th><th>% Of persons in respective category covered by the awareness programmes</th></tr>
<tr><td>Board of Directors</td><td>6</td><td rowspan="2">Regular updates and awareness sessions on regulatory changes are conducted for the Board of Directors and Key Management Personnel (KMPs). Topics covered include:
1)Corporate Governance
2)Companies Act
3)SEBI Listing Requirements
4)Environmental & Safety matters
5)BRSR</td><td>100%</td></tr>
<tr><td>Key Management Personnel</td><td>6</td><td>100%</td></tr>
<tr><td>Employees other than BoD and KMPs</td><td>581</td><td>All (Ethical Compliance Standards including Company's Code of Conduct) Sustainability, ESG, HSE</td><td>100%</td></tr>
<tr><td>Workers</td><td></td><td>Not Applicable</td><td></td></tr>
</table>

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-		0	Not Applicable	-
Settlement	-		0	Not Applicable	-
Compounding fee	-		0	Not Applicable	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-		Not Applicable	-
Punishment	-		Not Applicable	-

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	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, we have anti-corruption / anti-bribery policy for our employees. The web link of policy is mentioned below.

   https://ionexchangeglobal.com/app/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf

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

Segment	Current Financial Year 2025-26	Previous Financial Year 2024-25
Board of Directors	Nil	Nil
Key Management Personnel	Nil	Nil
Employees other than BOD and KMPs	Nil	Nil
Workers	Nil	Nil

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

Segment	Current Financial Year 2025-26		Previous Financial Year 2024 - 25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

Nil

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

Segment	Current Financial Year 2025-26		Previous Financial Year 2024-25	
	Number	Remarks	Number	Remarks
Number of days of accounts payables	133		128	

9. Openness of business

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

Parameter	Metrics	Current Financial Year 2025-26	Previous Financial Year 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5.28%	9.88%
	b. Number of trading houses where purchases are made from	602	641
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	40.49%	37.17%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	12.31%	11.43%
	b. Number of dealers / distributors to whom sales are made	1186	1308
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	16.43%	19.77%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4.72%	2.69%
	b. Sales (Sales to related parties / Total Sales)	7.73%	7.72%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	97.63%	99.54%
	d. Investments (Investments in related parties / Total Investments made)	98.26%	98.45%

Leadership Indicator

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

Total number of awareness programmes held	Total number of awareness programmes held	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
03	Responsible Supply Chain, Sustainability	27%

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 implemented a dedicated Code of Conduct to address conflicts of interest involving board members. This Code of Conduct is accessible on the company's website.

Link: https://ionexchangeglobal.com/pdf/ionindia/Code%20of%20Conduct.pdf

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

Essential Indicator

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R & D	**99.83%**	99.9%	A significant and intentional portion of the company's R&D investment is directed toward innovation that generates measurable environmental and social outcomes – as a primary design criterion. Our research agenda is structured around the most pressing challenges at the intersection of industry and planetary boundaries: minimising emissions of both short and long-lived climate pollutants, achieving Zero Liquid Discharge (ZLD), advancing energy efficiency, eliminating hazardous chemical effluents and maximising product yield through process innovation. This portfolio of R&D priorities reflects a deliberate shift toward solutions that are regenerative by design, where technological advancement and resource stewardship reinforce each other. In doing so, we are positioning innovation not merely as a driver of commercial competitiveness, but as our most scalable lever for contributing to a water-positive and low-carbon, circular economy.
CAPEX	**89.81%**	71.6%	Capital allocation at Ion Exchange is increasingly reflective of our sustainability commitments, with a significant and growing portion of capital expenditure directed toward environmentally responsible initiatives that deliver both operational and planetary value. These investments span the transition to renewable energy, led primarily by solar, alongside water efficiency and conservation, energy performance improvement, resource optimisation, efficient and productive infrastructure, reduction of air and noise emissions, and overall product quality enhancement. Taken together, this capital deployment signals a deliberate repositioning of our asset base, away from resource-intensive dependencies and toward infrastructure that is resilient, low-carbon, and future-proofed against tightening environmental regulation and rising resource costs

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

Yes, The Company has institutionalised sustainable sourcing as a core supply chain discipline. A comprehensive Supplier Code of Conduct, supported by a structured vendor selection process, ensures that environmental, social, and governance expectations extend beyond our own operations and into our supply chain, reflecting the growing recognition that a company's sustainability footprint is only as strong as its weakest upstream link.

Supplier evaluation encompasses compliance with legal requirements and adherence to principles spanning safety, health, environmental protection, social responsibility, and corporate governance.

Suppliers are further assessed on the strength of their certifications, including ISO standards and their demonstrated commitment to responsible resource utilisation and ethical business practices.

This framework positions Ion Exchange to proactively manage Scope 3 supply chain risks, meet the expectations of customers and investors conducting value-chain due diligence, and progressively raise the bar on supplier sustainability performance, contributing to a more resilient, responsible, and circular supply ecosystem.

b) **If yes, what percentage of inputs were sourced sustainably?**

67% of inputs were sourced from suppliers who follows environment sustainability practices.

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.**

Ion Exchange (India) Ltd. approaches end-of-life waste management as an integral dimension of product stewardship and circular economy commitment, recognising that responsible lifecycle management does not end at the point of sale, but extends through recovery, reuse, recycling, and responsible disposal.

The following systems are in place across all material waste categories:

1. **Plastics (including packaging)**

A systematic segregation protocol for plastic waste streams enables efficient, high-quality recycling outcomes. Under our Extended Producer Responsibility (EPR) framework, we collaborate with authorised recyclers to ensure responsible recovery and recycling of plastic packaging materials, fulfilling both regulatory obligations and our broader commitment to reducing plastic leakage into the environment.

2. **E-Waste:**

All e-waste is routed exclusively to authorised dismantlers and recyclers certified by the relevant Pollution Control Boards, ensuring safe, compliant, and traceable end-of-life management that prevents hazardous materials from entering informal waste streams.

3. **Hazardous Waste:**

A rigorous identification and categorisation protocol governs all hazardous materials within our operations, supported by clearly defined standards for labelling, storage, handling, and disposal. Disposal is executed exclusively through licensed hazardous waste management facilities in full compliance with applicable regulations, minimising environmental liability and protecting community health.

4. **Other Waste:**

Non-hazardous waste is managed through environmentally sound disposal methods as a baseline practice. Beyond compliance, we are actively exploring waste-to-energy technologies to convert suitable waste streams into renewable energy – reducing landfill dependency, recovering embedded resource value, and advancing our circular economy objectives in measurable ways.

4. a) **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities:**

Yes, The Company is subject to Extended Producer Responsibility (EPR), and the company has already registered on the CPCB Portal.

b) **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Board. We have collected plastics in four categories (Rigid, Flexible, Multilayered plastics, and Compostable) from all our units, and the data has been uploaded to the Pollution Control Board portal.

Leadership Indicator

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If yes, provide the web-link.
	NO				

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

   No

Name of Product / Service	Description of the risk / concern	Action Taken
Nil	Nil	-

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).**

Name of Product / Service	Recycled or re-used input material to total material	
	Current Financial Year 2025-26	Previous Financial Year 2024-25
Nil		

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

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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
Not Applicable	Not Applicable

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

Essential Indicator

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

% of employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	Number (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	2747	2747	100%	2747	100%	0	0%	2747	100%	-	-
Female	228	228	100%	228	100%	228	100%	0	0%	-	-
Total	**2975**	**2975**	**100%**	**2975**	**100%**	**228**	**7.7%**	**2747**	**92.3%**	**-**	**-**
Other than Permanent Employees											
Male	113	-	0%	113	100%	-	0%	-	0%	-	-
Female	20	-	0%	20	100%	-	0%	-	0%	-	-
Total	**133**	**-**	**0%**	**133**	**100%**	**-**	**0%**	**-**	**0%**	**-**	**-**

(b) Details of measures for the well-being of workers:

% of workers covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	Number (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.45%	0.41%

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

Benefits	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	-	Yes	100%	-	Yes
Gratuity	100%	-	Yes	100%	-	Yes
ESI	100%	-	Yes	100%	-	Yes
Superannuation	3.02%	-	Yes	3.57%	-	Yes
HDFC NPS	5.37%	-	Yes	6.43%	-	Yes

3. **Accessibility of workplaces:**

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

   Yes, the company currently provides specially designed workspaces to accommodate employees with disabilities at its offices in Mumbai, Chennai, Bangalore, Kolkata, and Vadodara. Efforts are underway to ensure compliance with the Rights of Persons with Disabilities Act, 2016, at our other working locations.

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, the Company has Equal Employment Opportunity Policy.

   https://ionexchangeglobal.com/app/uploads/2023/05/Equal-Employment-Policy.pdf

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

	Permanent Employees		Permanent Employees	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	100%	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

Gender	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes. Grievances redressal policy available
Other than Permanent Employees	Yes. Grievances redressal policy available
Permanent Workers	-
Other than Permanent Workers	-

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or union (D)	% (D/C)
Total Permanent Employees	2975	Nil	Nil	2521	Nil	Nil
- Male	2747	Nil	Nil	2335	Nil	Nil
- Female	228	Nil	Nil	186	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
- Male	Nil	Nil	Nil	Nil	Nil	Nil
- Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	2860	2658	92.94%	1108	38.74%	2474	2135	86.30%	1935	78.2%
Female	248	232	93.55%	240	96.77%	198	177	89.39%	155	78.3%
Total	**3108**	**2890**	**92.99%**	**1348**	**43.37%**	**2672**	**2312**	**86.53%**	**2090**	**78.2%**
Workers										
Male	Not Applicable									
Female	Not Applicable									
Total	Not Applicable									

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total(A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	**2860**	**2860**	**100%**	**2474**	**2474**	**100%**
Female	**248**	**248**	**100%**	**198**	**198**	**100%**
Total	**3108**	**3108**	**100%**	**2672**	**2672**	**100%**
Workers						
Male	Not Applicable					
Female	Not Applicable					
Total	Not Applicable					

10. Health and safety management system:

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

Yes.

Ion Exchange India Ltd. has demonstrated its strong commitment to global safety excellence through recognition by the British Safety Council, having received the prestigious International Safety Award 2026 in the Distinction category with a high assessment score. This recognition reflects the organization's robust safety systems, disciplined execution, and alignment with international best practices in environment, health, and safety. Further strengthening its global safety framework, the Company has secured Premium Membership with the British Safety Council, enabling access to world-class training modules and deploying structured safety learning programs across manufacturing units, project sites, O&M locations, and offices. A centralized governance mechanism ensures effective monitoring, tracking, and continuous capability building across the organization.

The Company's comprehensive EHS Management System covers all employees, contract workers, and operational locations, supported by dedicated EHS teams and Board-level oversight. Chemical, resin, membrane, and engineering businesses hold ISO 14001 certification, while the ICD Chemical division holds ISO 45001 certification. The framework is deployed uniformly across all locations, with leadership engagement integrated into business strategy, operational planning, and performance reviews. This supports the organisation's commitment to a Zero Harm culture.

A Behavior-Based Safety (BBS) program promotes employee participation and hazard awareness across all locations. Digital tools including a mobile-based EHS application and centralized portal enable real-time reporting of near misses, unsafe acts, and conditions, providing enterprise-wide visibility, automated escalation, and improved trend analysis.

Significant workplace safety enhancements include inherently safer design principles embedded into facility planning, deployment of advanced PPE for high-risk activities, and infrastructure improvements such as flange guards, automatic fire suppression, static discharge systems, and safe access equipment. Electrical safety has been reinforced through CO_2 flooding systems, fire-retardant cable coatings, earthing systems, and lightning arrestors, supported by digitized documentation and standardized practices.

Digital transformation has strengthened EHS management through document digitization, multilingual work instructions, and Safety Kiosk systems at key locations (Resin, Ankleshwar and Membrane, Goa) providing on-demand access to safety information. Centralized dashboards and analytics support monitoring, decision-making, and continuous improvement.

Capability building is integral to the EHS framework, with structured web-based training programs covering process safety, chemical handling, permit-to-work systems, and leadership development. Interactive training systems and regular mock drills, fire drills, and rescue simulations ensure immersive learning and emergency preparedness.

Internal and external EHS audits covering manufacturing, projects, and O&M sites ensure compliance, benchmarking, and systematic closure of findings monitored by Corporate EHS. Environmental initiatives include rainwater harvesting, energy-efficient technologies, tree plantation drives, and Extended Producer Responsibility (EPR) compliance with traceability systems.

Employee engagement is reinforced through National Safety Week, Environment Day, Road Safety campaigns, and structured communication via safety bulletins and lessons learned. Continuous improvement is driven by EHS Kaizen programs, safety rating systems, digital incident reporting, and periodic site and corporate reviews. The Company actively participates in national and international EHS forums, contributing to knowledge sharing and global benchmarking.

Through these systems, governance mechanisms, digital initiatives, and cultural interventions, Ion Exchange India Ltd. has built a robust EHS framework, remaining committed to continuous improvement, global best practices, and its Zero Harm vision of ensuring every individual works safely and returns home safely.

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

Ion Exchange India Ltd. follows a comprehensive and layered framework to systematically identify workplace hazards and evaluate associated risks for both routine operations and non-routine tasks. This approach is embedded within its Occupational Health and Safety Management System and reflects alignment with globally recognized safety standards.

At the core of this framework is a proactive process of Hazard Identification and Risk Assessment (HIRA), which is periodically carried out across all facilities. These assessments focus on both task-level and area-specific risks, ensuring that appropriate preventive and control measures are defined, implemented, and regularly reviewed.

For activities that fall outside routine operations or involve elevated risk, Job Safety Analysis (JSA) is applied. This involves breaking down each task into sequential steps to identify potential hazards in advance and establish necessary safeguards, particularly for operations like confined space work, chemical handling, or maintenance shutdowns

In terms of process safety, detailed HAZOP (Hazard and Operability) studies are conducted at critical sites such as Ankleshwar, Patancheru, and Roha. These structured reviews help identify potential deviations in processes and enable the incorporation of engineering and design-level risk controls early in the lifecycle of projects.

Additionally, key process safety elements such as Management of Change (MoC) ensure that any modification in equipment, processes, or materials is carefully evaluated for risk before implementation. This is complemented by Pre-Startup Safety Reviews (PSSR), which verify that all safety requirements are met before commissioning new or modified systems.

To control high-risk operational activities, a formal Permit-to-Work (PTW) system is enforced. This ensures that tasks like hot work, electrical jobs, or excavation are carried out only with proper authorization and under clearly defined safety conditions.

The organization also emphasizes continuous monitoring and improvement through regular EHS audits and reviews, including both internal cross-functional audits and independent external assessments. These help identify gaps and strengthen safety performance over time.

Finally, the use of a digital EHS reporting platform allows employees to report unsafe conditions, near-misses, and behavioral observations in real time, fostering a culture of proactive hazard identification and timely risk mitigation.

Through this integrated and multi-dimensional approach, Ion Exchange ensures consistent, proactive, and effective management of workplace risks, supporting its commitment to maintaining a safe and incident-free work environment.

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

Yes.

Ion Exchange India Ltd. has implemented a robust and accessible system that enables both employees and contract workers to report hazards and step away from unsafe work situations. These mechanisms are an integral part of its safety culture and support its commitment to a Zero Harm workplace.

Workers are encouraged to report unsafe acts, conditions, and near-miss incidents through a digital EHS mobile application and web-based portal. Once a report is submitted, automated notifications are triggered to relevant stakeholders, including site EHS personnel and leadership, ensuring prompt attention and corrective action.

At an organizational level, Corporate EHS teams and business leaders can monitor reported hazards through real-time dashboards. This enhances visibility, ensures timely closure of issues, and promotes accountability across all levels.

Importantly, the company upholds the “Right to Refuse Unsafe Work”, empowering workers to stop tasks and remove themselves from potentially dangerous situations without fear of disciplinary action. This principle is consistently reinforced through inductions, toolbox talks, and ongoing safety engagements.

All reported hazards are systematically reviewed, with root cause analysis conducted and findings captured in MIS reports. These are further evaluated during safety committee meetings, allowing leadership to track trends and implement preventive measures.

Responsibility for resolving hazards is clearly assigned, with defined timelines and follow-up mechanisms. Any delays or gaps are escalated to higher management to ensure closure.

In addition, continuous initiatives such as Behavior-Based Safety (BBS) programs, EHS campaigns, and regular training sessions actively involve workers in identifying risks and strengthening preventive controls.

Overall, these processes create an open, responsive, and accountable environment where workers can safely report concerns and take necessary action to protect themselves and others.

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

Yes, Ion Exchange (India) Ltd. provides comprehensive access to non-occupational medical and healthcare services for all employees and eligible workers, reinforcing our commitment to employee well-being beyond the workplace.

Key provisions include:

- **Group Mediclaim Insurance:**

  All employees are covered under a corporate Mediclaim insurance policy that provides cashless and reimbursement-based medical treatment for self and dependents.

- **ESIC Benefits:**

  Eligible workers are enrolled under the Employees’ State Insurance Corporation (ESIC), which provides medical, maternity, and disability coverage.

- **Health Camps & Preventive Screenings:**

  Regular health check-up camps and wellness screenings are organized across locations, with programs tailored to different age groups and risk profiles.

These healthcare initiatives contribute to a healthier workforce and underscore the company's holistic approach to employee welfare.

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

Safety incident/ Number	Category*	Current Financial Year 2025-26	Previous Financial Year 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	-	-
Total recordable work-related injuries	Employees	0	0
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

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

Ion Exchange India Ltd. adopts a holistic and integrated approach to workplace safety and occupational health, embedding these principles into daily operations through strong leadership commitment, employee participation, and technology-driven systems.

A. Measures to Ensure a Safe Workplace

The organization maintains a structured safety framework supported by well-defined procedures and proactive monitoring:

- **Standard Operating Procedures (SOPs) & Safe Work Instructions:** Clearly documented guidelines are implemented for all critical tasks to ensure consistency and risk control.
- **Permit-to-Work (PTW) System:** High-risk activities – such as hot work, confined space entry, and working at height are strictly regulated through an authorization system with defined safety checks.
- **Personal Protective Equipment (PPE):** A standardized PPE matrix is enforced across sites, supported by routine compliance audits.
- **Behavior-Based Safety (BBS):** A company-wide initiative encouraging safe practices through peer observations and leadership involvement.
- **Digital Safety Reporting:** The EHS Mobile App and Portal enable real-time reporting of unsafe conditions and near misses, with automatic escalation to site and business leadership and centralized tracking by Corporate HSE.
- **Incident Investigation:** All incidents and near-misses undergo structured root cause analysis to prevent recurrence and strengthen controls.
- **Safety Audits:** Regular internal cross-functional audits and third-party assessments help identify gaps and drive continuous improvement.
- **Safety Star Rating System:** A performance benchmarking tool applied across manufacturing, project, and O&M sites to elevate safety standards.
- **Emergency Preparedness:** Periodic mock drills for scenarios such as fire, gas leaks, and chemical spills ensure readiness.

- **Contractor Safety Management:** Contractors receive safety induction training, and their activities are monitored through defined compliance systems.
- **Employee Involvement:** Site-level safety committees review hazards, track corrective actions, and promote accountability through initiatives like safety campaigns and Kaizens.
- **Safety Kiosk Systems:** Safety Kiosk machines deployed at the Resin plant, Ankleshwar and the Membrane plant, Goa provide on-site digital access to safety procedures, guidelines, and awareness content, enabling frontline employees to engage with EHS information directly at the workplace.

B. Measures to Ensure a Healthy Workplace

Occupational health is addressed through preventive, monitoring, and compliance-driven measures:

- **Design-Stage Risk Reduction:** Selection of safer technologies and equipment to minimize exposure to hazards.
- **Engineering Controls:** Deployment of interlocks, gas detection systems, and ventilation to mitigate workplace risks.
- **Medical Surveillance:** Comprehensive health monitoring, including pre-employment and periodic check-ups (e.g., ECG, audiometry, pulmonary function tests).
- **Workplace Monitoring:** Regular assessment of noise, lighting, vibration, temperature, and gas levels to ensure safe exposure limits.
- **Hazard Communication:** Clear display of safety signage across operational areas to enhance awareness.
- **Regulatory Compliance:** Continuous monitoring of environmental parameters such as air, water, and waste, in line with statutory requirements.
- **Occupational Health Centres (OHCs):** On-site facilities equipped to provide first aid and basic medical support.

Through this multi-layered approach, the company fosters a proactive Zero Harm culture, ensuring that employees, contractors, and stakeholders operate in an environment that prioritizes safety, health, and overall well-being.

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

	Current Financial Year 2025-26			Previous Financial Year 2025-26		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0		0	0	
Health & Safety	0	0		0	0	

14. Assessments for the year:

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

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.

Ion Exchange India Ltd. follows a structured and continuously evolving approach to address safety-related incidents and significant workplace risks. The organization emphasizes both corrective and preventive actions derived from incident investigations, audits, and ongoing health & safety assessments, ensuring sustained improvement in safety performance.

Key Corrective and Preventive Measures

- **HAZOP and Risk Assessments:** Detailed hazard and operability studies at locations such as Ankleshwar, Patancheru, and Roha help proactively identify process risks and implement appropriate engineering and administrative controls.
- **Corrective Action Tracking & MIS Reviews:** All incidents and audit findings are documented, assigned, and tracked through structured MIS systems and safety committee reviews until closure, ensuring accountability and timely resolution.
- **Root Cause Analysis (RCA):** All incidents are analyzed using structured methods such as 5-Why and Fishbone analysis, with learnings shared across sites to prevent recurrence.
- **Emergency Preparedness Strengthening:** Periodic capability assessments, including work-at-height readiness evaluations, complement regular mock drills and updated emergency response plans to ensure effective response to critical situations.
- **EHS Training & Capacity Building:** In addition to internal training programs, employees and contractors are enrolled in internationally recognized modules such as those offered by the British Safety Council. The Company also holds Premium Membership with the Council, enabling access to advanced online safety training modules, global best practices, and benchmarking resources.
- **Defined Roles and Responsibilities:** Safety responsibilities are embedded within job roles, ensuring accountability at every level of the organization.
- **Stakeholder Engagement:** Regular engagement with employees, contractors, and customers promotes transparency, identifies improvement areas, and strengthens safety culture.

These measures collectively demonstrate a proactive and systematic EHS management approach that not only addresses incidents but also minimizes future risks—reinforcing a strong and sustainable safety culture across the organization.

Leadership Indicator

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

(a)	Employees	Yes
(b)	Workers	-

Yes, Ion Exchange (India) Ltd. provides comprehensive support to the families of employees and workers in the unfortunate event of their demise. Key benefits include:

- **Employee Deposit Linked Insurance (EDLI):**

  Coverage is extended under the EDLI scheme as per statutory provisions.

- **Gratuity and Provident Fund Settlements:**

  Death-related settlements, including PF, gratuity, and pension contributions, are processed promptly in line with applicable legal frameworks.

- **Medical Insurance Continuation:**

  Medical insurance support is extended to dependents for a defined period post-demise.

- **Education Sponsorship:**

  In select cases, the company offers educational assistance to the children of deceased employees.

- **Support for Workers:**

  For contract or third-party workers, compensatory benefits are administered through registered contractors, who are required to maintain statutory insurance such as ESIC or Workmen's Compensation Insurance, in alignment with legal obligations and our supplier compliance requirements.

These benefits reflect our commitment to the long-term well-being of employees, their families, and our extended workforce.

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

The Company rigorously ensures that all value chain partners adhere to the 'Supplier Code of Conduct' consistently. We prioritize the welfare of our stakeholders and ensure that our partners fulfill statutory requirements in alignment with the code. Our admin team checks and verify the statutory obligation met by our value chain partner on periodic basis.

- **Supplier Code of Conduct:**

  All value chain partners are required to adhere to our comprehensive Supplier Code of Conduct – encompassing clauses on statutory compliance, labour law adherence, and ethical business practices. This Code establishes a non-negotiable baseline for what it means to be a partner of Ion Exchange.

- **Contractual Compliance Clauses:**

  Vendor agreements embed mandatory clauses requiring timely deduction and deposition of statutory dues – including PF, ESI, labour cess, GST, and TDS.

- **Documentation and Verification:**

  Our administrative and procurement teams conduct regular verification of compliance documents, including challans, returns, and audit certificates from vendors. This creates a continuous, evidence-based assurance mechanism rather than a point-in-time check

- **Periodic Compliance Audits:**

  We undertake periodic audits and checks of high-risk vendors and contractors to verify adherence to statutory norms. This reflects a risk-proportionate approach to supply chain due diligence.

- **Corrective Measures:**

  Where vendor non-compliance is identified, a graduated response framework is applied, from formal warnings and watchlisting through to delisting, calibrated to the severity and frequency of violations.

- **Training and Engagement:**

  Beyond enforcement, we invest in the compliance maturity of our supply chain through awareness sessions and workshops with key suppliers, recognising that durable value chain integrity is built through capability, not just consequence.

Through these structured controls, Ion Exchange ensures that all partners in its value chain operate with integrity and legal accountability.

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:

	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	
	Current Financial Year 2025-26	Previous Financial Year 2024-25	Current Financial Year 2025-26	Previous Financial Year 2024-25
Employees	0	0	0	0
Workers	-	-	-	-

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

Yes, Ion Exchange (India) Ltd. provides structured transition assistance programs to support employees approaching retirement or facing role transitions, in line with our commitment to responsible employment practices. Key elements include:

- **Pre-Retirement Support:**

  Employees approaching retirement receive personalised counselling and guidance spanning financial planning, medical benefits, and lifestyle adjustment – equipping them to transition into post-employment life with confidence and security. This reflects our understanding that financial wellness and mental preparedness are inseparable dimensions of employee well-being.

- **Extension of Service:**

  Based on organizational needs and individual performance, extensions may be granted beyond the standard retirement age, subject to mutual agreement and approval by management.

- **Performance-Based Support:**

  In situations involving underperformance, the company adopts a supportive approach. Employees receive structured feedback, counselling, and defined improvement plans. Termination is considered only after all avenues for support and performance improvement have been exhausted.

- **Ethical Exit Practices:**

  All employment separations, regardless of circumstance are conducted with strict adherence to due process, fairness, and human dignity. Our zero-tolerance policy on violations of critical ethical and compliance norms is applied consistently and transparently, ensuring that the integrity of our workplace culture is preserved at every stage.

These initiatives reflect Ion Exchange's commitment to employee well-being throughout the employment lifecycle and beyond.

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We are currently developing a structured assessment framework to evaluate the health and safety practices of our value chain partners. This initiative aims to ensure alignment with our organizational standards and regulatory expectations, while promoting a culture of safety and risk mitigation across our extended ecosystem. Initial assessments have been prioritised for high-value and high-risk partners, focusing on alignment with our organisational safety standards, regulatory requirements, and Zero Harm principles. This phased approach ensures rigour and depth of evaluation, with broader coverage planned progressively across the partner ecosystem.
Working conditions	We are in the process of establishing a comprehensive framework to assess the working conditions of our value chain partners. This framework will focus on key parameters such as labor welfare, workplace hygiene, equitable treatment, and compliance with statutory obligations, ensuring responsible and ethical business practices throughout our supply chain. The assessment process is being designed not merely as an audit mechanism but as a capacity-building opportunity, helping partners strengthen their own working condition standards in alignment with Ion Exchange's expectations.

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.

Ion Exchange (India) Ltd. actively monitors and strengthens health and safety practices across its value chain to mitigate risks and ensure responsible working conditions. In FY 2025-26, this commitment has moved from framework establishment to active deployment, with more structured partner engagement, measurable compliance tracking, and a deliberate shift toward treating supply chain safety as an extension of our own Zero Harm culture rather than a separate compliance obligation. Our approach includes:

- **Enforcement of the Supplier Code of Conduct:**

  All suppliers and contractors are required to adhere to our Supplier Code of Conduct, which sets mandatory standards for health, safety, and working conditions.

- **Periodic Audits and Assessments:**

  We conduct regular audits of our value chain partners to evaluate compliance with occupational health and safety (OHS) norms and identify gaps. Audit findings of exceptional nature are shared with suppliers for corrective action.

- **Corrective Action Implementation:**

  Where non-compliance is identified, corrective action plans are developed in consultation with the concerned partner. Timelines are set for resolution, and progress is closely monitored.

- **Capacity Building and Support:**

  To foster continuous improvement, Ion Exchange provides technical assistance, safety training, and advisory support at partner sites, particularly where operations interface with our own facilities.

- **Shared Safety Resources:**

  Partners working within our premises are provided access to the same health and safety systems, infrastructure, and emergency preparedness protocols as our direct employees.

- **Continuous Monitoring:**

  Partner performance on key safety metrics is tracked through a structured compliance system, with repeat violations leading to escalation or delisting as per policy.

These corrective measures reflect our proactive commitment to ensuring safe, healthy, and legally compliant working environments across our entire value chain.

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

Essential Indicator

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

Ion Exchange (India) Ltd. approaches stakeholder identification not as a periodic compliance exercise, but as a dynamic, ongoing process central to how we understand our operating environment, manage material risks, and co-create long-term value. Our stakeholder universe spans customers, suppliers, employees, shareholders, regulators, and local communities, each representing a distinct set of expectations, dependencies, and shared interests that shape our sustainability agenda.

Influence and Impact Mapping:

Stakeholders are systematically mapped along two axes: their level of influence on our operations, and the degree to which our activities affect their lives and livelihoods. This dual materiality lens, assessing both financial relevance and real-world impact, ensures that no significant stakeholder relationship is overlooked or underweighted.

Materiality Assessment:

Periodic materiality assessments provide the analytical backbone for prioritising stakeholder groups and their concerns, calibrating our engagement focus to what is most relevant to both business performance and sustainability outcomes. This process is reviewed regularly to reflect evolving stakeholder expectations and emerging ESG risk landscapes.

Cross-Functional Integration:

Stakeholder intelligence is not siloed. Inputs from across the organisation, spanning HR, Procurement, CSR, Legal, and EHS are synthesised to build a holistic, organisation-wide understanding of stakeholder dynamics, ensuring that engagement informs strategy rather than operating in parallel to it.

Continuous Feedback Mechanisms

Structured feedback loops, including regular interactions, surveys, grievance mechanisms, audits, and stakeholder forums provide real-time insight into evolving expectations and emerging concerns. These mechanisms ensure that stakeholder voices are not merely heard, but actively integrated into strategic planning and operational decision-making.

Ion Exchange is committed to maintaining open, transparent, and collaborative relationships with its-stakeholders. Key concerns are addressed through targeted policies, continuous engagement, and by integrating stakeholder feedback into strategic planning and operational decision-making.

In the communities where Ion Exchange operates stakeholder engagement extends beyond consultation into active co-investment in inclusive development.

- **Education and Empowerment:** Targeted programmes focus on skill-building and empowerment, with particular emphasis on children and youth with disabilities.
- **Women-Centric Initiatives:** We direct dedicated efforts toward improving the social and economic status of women through integrated access to education, healthcare, and livelihood training.

- **Rural Development:** Awareness campaigns and infrastructure support are extended to underserved rural populations, promoting long-term well-being and self-reliance.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Newsletters, Emailers, Advertisements, Audio visuals, Corporate Websites, Social media platforms, personal meetings, seminars, conferences, customer meets, webinars, exhibitions and promotional materials	Continuous/Real time engagement. Interactions occur on a daily, weekly, or monthly basis, depending on customer needs, project timelines, and engagement requirements.	**Purpose & Scope of Engagement:** • Building strong customer relationships and understanding evolving needs. • Providing value-driven solutions and new application support. • Promoting products, technologies and brand offerings. • Sharing technical knowledge and industry best practices. • Collecting feedback to improve products, services and customer experience. • Communicating company updates, innovations and sustainability initiatives. • Strengthening engagement and brand visibility through regular interactions. **Key Topics and Concerns Raised:** • Product performance, reliability and service quality. • Timely technical assistance and post-installation support. • Project schedules, delivery timelines, and execution progress. • Requirement for customized solutions and emerging application opportunities. • Sustainability practices, regulatory compliance, and ESG initiatives.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Supplier	No	Regular meetings with supplier organizations, particularly large and critical vendors engaged in packaging, raw material supply, and equipment for ongoing projects. Communication is maintained through review meetings, emails, procurement portals, and site visits.	Engagement occurs at regular intervals throughout the lifecycle of project execution, during raw material procurement cycles, and during key contract milestones. Frequency may be weekly, monthly, or as per project requirements.	**Purpose & Scope of Engagement:** • Tracking project timelines, deliverables, and technical specifications. • Aligning on procurement schedules and material delivery commitments. • Navigating supply chain challenges, logistical constraints, and inventory planning. • Maintaining adherence to regulatory, environmental, and contractual obligations. • Evaluating supplier performance and quality standards. • Communicating updates on organizational policies, ESG expectations, and code of conduct. **Key Topics and Concerns Raised:** • Delivery punctuality and lead time adherence. • Quality assurance and conformance to technical standards. • Cost competitiveness and commercial terms. • Regulatory compliance, covering safety, labour, and environmental norms. • Joint efforts on innovation and sustainability initiatives.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Online news bulletins and internal communication portals. • In-house magazines and newsletters • Circulars and official corporate announcements • Townhalls • Welfare programs and social initiatives involving employees and their families.	Regular and ongoing-engagements occur monthly, quarterly, or as needed based on organizational updates, employee feedback cycles, or welfare activities.	**Purpose & Scope of Engagement:** • Strengthening employee engagement and workplace satisfaction. • Communicating business updates, performance highlights, and policy changes. • Capturing feedback to improve work culture and operational efficiency. • Supporting career growth through targeted training and upskilling opportunities. • Fostering employee well-being, working environment, work-life balance and inclusion. • Celebrating achievements and nurturing a sense of belonging. **Key Topics and Concerns Raised:** • Career advancement and skill development opportunities. • Performance feedback and appraisal processes. • Workplace safety, welfare, and mental well-being. • Open and transparent communication from leadership. • Recognition and rewards
Shareholders/ Investors	No	• Quarterly investor presentations and earnings calls • Press releases and regulatory disclosures via stock exchanges • Annual General Meetings (AGMs) and postal ballots • Company website and investor relations portal	Regularly-through quarterly, half-yearly, and annual updates, as well as ongoing disclosures and investor interactions	**Purpose and Scope of Engagement:** • Maintaining transparent, timely, and consistent communication on the Company's financial and operational performance. • Providing updates on strategic plans, business outlook, capital allocation, and risk management. • Addressing investor queries and gathering feedback on corporate governance and shareholder value creation. • Upholding regulatory compliance and building trust with institutional and retail investors.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				Key topics and Concerns Raised • Business performance and future growth outlook. • Influence of macroeconomic factors and market dynamics. • ESG initiatives and sustainable business practices. • Capital expenditures, dividend policy and returns to shareholders. • Corporate governance standards and disclosures.
Underserved Communities around our operating sites	Yes	- CSR interventions through Ion Foundation (directly or in collaboration with NGOs) - Site visits and on-ground engagement by CSR teams - Interaction with academic institutions and community representatives - Participation in community events organized by local NGOs - Awareness campaigns and outreach via social media platforms. - Local NGO Interface, Community Meetings, Field Visits, Notice Boards, Pamphlets	Ongoing /As and when required, based on project needs and local requirements.	**Purpose and Scope of Engagement:** To plan, implement, and monitor impactful CSR initiatives focused on the socio-economic development of communities in and around the Company's operational areas. The engagement is centered on enhancing access to quality education for underserved children, promoting skill development and vocational training for youth and women, strengthening access to primary healthcare in rural and underserved regions, supporting hygiene and sanitation initiatives aligned with public health priorities, addressing environmental concerns affecting local communities, and enabling sustainable livelihood opportunities that foster income generation and financial independence. **Key Topics and Concerns Raised** access to quality education, with a specific focus on children and adults with special needs; healthcare services, including medical assistance for senior citizens, cancer and thalassemia patients, along with rehabilitation support such as provision of prosthetic limbs for individuals in need; availability of clean drinking water; improvement of residential school infrastructure and promotion of outdoor sports activities; livelihood generation opportunities; and environmental sustainability and resilience at the community level.

Leadership Indicator

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.**

   Ion Exchange operates a structured, multi-tiered consultation process that ensures stakeholder perspectives on economic, environmental, and social (EES) matters are systematically captured, consolidated, and elevated to the highest level of organisational governance – the Board of Directors. Monthly performance reviews, conducted with the participation of Heads of Departments (HODs), form the foundational layer of our stakeholder consultation architecture. HODs are informed in advance of meeting agendas, ensuring that deliberations are grounded in relevant data, evidence, and supporting documentation, which enables informed, substantive dialogue on EES issues.

   The Board is kept comprehensively informed across business, financial, and statutory amendments related to the company.

   Key insights, risk assessments, and stakeholder feedback on EES issues are consolidated by the apex management team and presented to the Board on periodic basis. This ensures that the Board retains both the situational awareness and strategic context needed to provide timely, meaningful guidance on sustainability and governance matters. Where stakeholder consultation is delegated, outcomes are documented, reviewed, and escalated to the Board as part of the management reporting process.

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.

   Ion Exchange actively engages with stakeholders to identify, evaluate, and address key environmental and social issues. A notable example is a collaborative initiative with one of our key customers, which led to the submission of an unsolicited proposal to the Government of Gujarat.

   The proposal involved the treatment of sewage from nearby villages, enabling reuse of the treated water at the customer's industrial facility, and supplying surplus treated water to other industries in the region. This initiative addressed critical regional water scarcity while promoting sustainable reuse of wastewater.

   The government accepted the proposal under a Swiss Challenge model, awarding the contract to our customer. The project was implemented under a Public-Private Partnership (PPP) framework, with stakeholders contributing funding. Ion Exchange India Ltd. was appointed as the EPC contractor responsible for design, engineering, manufacturing, and commissioning of the system.

   This initiative highlights how stakeholder input directly influenced environmental policy and project development, reinforcing our commitment to sustainable and collaborative solutions.

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

   During FY 2025–26, Ion Foundation continued to engage with vulnerable and marginalized stakeholder groups through direct community interactions, field visits, consultations with implementation partners, educational institutions, healthcare organizations, and local community stakeholders. These engagements helped identify key concerns relating to access to quality education, healthcare, livelihood opportunities, safe drinking water, and essential community infrastructure, particularly for economically disadvantaged communities in and around the Company's operational locations.

   Based on these engagements, the Foundation implemented focused interventions across education, healthcare, skill development, rural development, water, and environmental sustainability.

   In education, actions included strengthening school infrastructure, supporting scholarships for higher education, and enabling vocational training programmes to improve employability among youth.

   In healthcare, the Foundation supported preventive and primary healthcare initiatives, medical infrastructure, and treatment access for underserved communities.

   Water and rural development interventions addressed access to clean drinking water and essential infrastructure in villages and community institutions, while environmental initiatives promoted sustainable practices and ecological well-being.

   These initiatives were implemented across factory, head office, and non-factory locations, ensuring inclusive geographic outreach and meaningful impact for vulnerable and marginalized communities, aligned with national development priorities and the Sustainable Development Goals (SDGs).

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicator

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	2975	2975	100%	2521	2521	100%
Other than permanent	133	133	100%	151	151	100%
Total Employees	**3108**	**3108**	**100%**	**2672**	**2672**	**100%**
Workers						
Permanent	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-
Total Employees	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	& (E/D)	Number (F)	% (F/D)
Employees										
Permanent	2975	-	-	2975	100%	2521	-	-	2521	100%
Male	2747	-	-	2747	100%	2335	-	-	2335	100%
Female	228	-	-	228	100%	186	-	-	186	100%
Other than permanent	133	-	-	133	100%	151	-	-	151	100%
Male	113	-	-	113	100%	139	-	-	139	100%
Female	20	-	-	20	100%	12	-	-	12	100%
Workers										
Permanent	Not Applicable									
Male	Not Applicable									
Female	Not Applicable									
Other than Permanent	Not Applicable									
Male	Not Applicable									
Female	Not Applicable									

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	INR 5,87,68,621	-	-
Key Managerial Personnel	1	INR 1,20,01,531	1	INR 24,82,213
Employees other than BoD and KMP	2857	INR 628000	247	INR 600000
Workers	-	-	-	-

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Gross wages paid to females as % of total wages	6.99%	6.00%

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.

The Company has designated a formal focal point for human rights governance, recognising that meaningful human rights due diligence requires not just policy commitment, but clear organisational ownership and accountability.

The Human Resource department serves as the primary institutional anchor for addressing human rights impacts across the organisation. Its mandate spans three interconnected responsibilities: ensuring consistent compliance with the Company's human rights policy, cultivating a workplace culture grounded in dignity, respect and equity and also coordinating cross-functionally to investigate and resolve reported concerns with rigour and impartiality.

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

The company has established a structured grievance redressal mechanism to address human rights concerns. Grievances can be raised through the Whistleblower Policy, which provides a confidential and secure channel for employees to report any violations or concerns related to human rights.

Upon receipt, every complaint undergoes an initial review by the local Human Resources representative in collaboration with the unit head, ensuring both proximity to context and impartiality of process. Matters are then escalated to Corporate HR, which ensures that resolution is aligned with the Company's Human Rights Policy, Code of Conduct, and all applicable legal requirements.

All grievances are addressed with the utmost sensitivity and seriousness to ensure the protection of individual rights and to foster a safe and inclusive workplace environment.
https://ionexchangeglobal.com/pdf/ionindia/Whistle%20Blower%20Policy.pdf

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

	Current Financial Year 2025-26			Previous Financial Year 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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

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

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

Yes.

The Company has established a robust grievance redressal mechanism that guarantees complete protection of complainants against any form of retaliation, intimidation, or harassment, both during and after the investigation process. Grounded in the principles of natural justice and fairness, confidentiality is maintained rigorously throughout every phase of inquiry and resolution. Strict and enforceable measures are in place to protect complainants from adverse consequences of any kind, including unfair termination, demotion, suspension, hostile work environment, or discriminatory and biased conduct. All matters are handled with the highest degree of sensitivity, in full accordance with the Company's anti-discrimination and anti-harassment policies.

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

Yes.

The Company embeds human rights compliance directly into all its commercial agreements and contracts, treating it as a foundational expectation rather than an ancillary provision. All agreements include specific clauses mandating adherence to applicable laws and ethical standards, covering the prevention of child labour, forced labour, workplace safety, and non-discrimination. These contractual provisions ensure that all business partners and vendors are held to the same human rights values and legal responsibilities that the Company upholds within its own operations.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other - Please specify	-

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

No risk/ concern has arisen and there is no necessity for corrective action.

Leadership Indicator

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

No human rights-related grievances or complaints were reported during the reporting period. Consequently, there was no requirement to modify or introduce any new business processes. However, the Company continues to review its policies and practices proactively to align with evolving human rights standards and ensure a safe, inclusive, and equitable work environment.

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

The Company is firmly committed to respecting and advancing human rights across all its operations, recognising that this responsibility extends beyond intent to active, ongoing due diligence. Human rights considerations are embedded within our HR and compliance frameworks, covering non-discrimination, equal opportunity, prevention of forced and child labour, and workplace safety and are routinely monitored and assessed across all business units.

Importantly, this commitment does not stop at our own boundaries. We actively ensure that our operations, including those of our contractors and business partners, align with our Human Rights Policy, extending the same standards of accountability across our value chain. Our Human Rights Policy is publicly available on the Company's website, reflecting our commitment to transparency and stakeholder trust.

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?

The Company's administration is actively conscious of its accessibility obligations under the Rights of Persons with Disabilities Act, 2016. Concrete steps are being taken to ensure that employees and visitors with disabilities can safely, independently and with dignity navigate and access the workplace.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at workplace	NIL
Child Labour	NIL
Forced Labour/ Involuntary Labour	NIL
Wages	NIL
Other human rights related issues	NIL

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

There were no risks or concerns identified during the reporting period that warranted corrective action.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicator

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Renewable sources			
Total electricity consumption (A)	GJ	1772.44	1830.73
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	1772.44	1830.73
Non-renewable sources			
Total electricity consumption (D)	GJ	66059.26	53788.81
Total fuel consumption (E)	GJ	63971.24	56954.76
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	130030.51	110743.57
Total energy consumed (A+B+C +D+E+F)	GJ	131802.95	112574.31
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/ INR	0.000004920	0.000004432
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	GJ/USD	0.00009909	0.00009081
Energy intensity in terms of physical output			
Energy intensity (optional) – the relevant metric may be selected by the entity			

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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

TÜV SÜD South Asia Pvt. Ltd.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.** No

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL		0
(ii) Groundwater	KL	12388	7967
(iii) Third party water	KL	384764	315133

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	397152	323100
Total volume of water consumption (in Kilolitres)	KL	174665	104582
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/ INR	0.00000652	0.00000412
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/ INR	0.00013131	0.00008436
Water intensity in terms of physical output	-	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment* Note - Water is treated in ETP (primary, secondary and tertiary) before being sent to CETP	9423	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii)) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to Third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment* Note - Water is treated in ETP (primary, secondary and tertiary) before being sent to CETP	222487	213535
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in Kilolitres)	**222487**	**213535**

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.

TÜV SÜD South Asia Pvt. Ltd.

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

Yes, Ion Exchange (India) has implemented robust effluent management mechanisms across its key manufacturing locations, reflecting a deep-rooted commitment to environmental stewardship and sustainable industrial practices. These measures underscore The Company's recognition that effective effluent management is not merely an operational requirement, but a tangible expression of its accountability to the ecosystems and communities in which it operates.

At the Gujarat resin manufacturing facility, which produces cation and anion exchange resins for water, wastewater, and specialty non-water applications, an advanced effluent treatment system is operational. The facility has ETP capacity of approximately 1300 kilolitres per day (KLD) of wastewater, which is segregated based on chemical characteristics for efficient treatment through dedicated processing streams.

Using cutting-edge wastewater treatment technologies, the plant has a capacity to recover and recycle nearly 700 KLD of treated water for reuse in manufacturing processes, thereby significantly reducing freshwater consumption. The remaining 600 KLD of treated effluent is discharged in full compliance with the discharge norms of the Ankleshwar GIDC Common Effluent Treatment Plant (CETP), as per regulatory approvals.

As part of its ongoing commitment to advancing its sustainability agenda, the Company is actively evaluating AMBC technology designed to achieve full Zero Liquid Discharge (ZLD). Once implemented, this technology is expected to significantly reduce residual liquid discharge and meaningfully enhance the facility's overall environmental performance, representing a concrete step toward closing the water loop and eliminating liquid waste at source.

The Company has established a state-of-art modern resin manufacturing plant at Roha, Maharashtra during the year. The ETP with ZLD facility at this unit has a capacity to treat 3000 KLD of wastewater.

In addition, at the Patancheru chemical manufacturing unit, the company currently recycles approximately 30 KLD of effluent using a wastewater treatment plant equipped with an Evaporator system. This facility has a capacity of 52 KLD, further reinforcing the company's commitment to resource conservation and circular water usage.

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

Parameter	Please specify unit	Current Financial Year 2025-26	Current Financial Year 2024-25
NOx	µg/m^3	26.49	23.63
SOx	µg/m^3	16.67	18.04
Particulate matter (PM10)	µg/m^3	51.80	51.16
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

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

TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	4375	3591
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	12888	10530

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	t CO2e/ INR	0.000000644	0.000000556
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	t CO2e/ USD	0.00001298	0.00001139
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

TÜV SÜD South Asia Pvt. Ltd.

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.** Yes, Ion Exchange (India) Ltd. Has undertaken a series of initiatives to reduce its greenhouse gas (GHG) emissions across its operations. These efforts are aligned with the company's broader environmental objectives and its aspiration to become Carbon Neutral by 2030 and Net Zero by 2050.

   Key GHG Reduction Projects include:

   1. Installation of rooftop solar PV systems with efficient solar panels, with a cumulative solar PV capacity of 1606 KWp to harness renewable energy.
   2. Use of energy-efficient screw chillers with brine systems.
   3. Use of cleaner fuels such as CNG and LPG in boilers and ovens, instead of diesel.
   4. Adoption of battery-operated electric forklifts, pallet trucks, reach trucks/stackers and cleaning machine.
   5. Use of electric buses for internal mobility.
   6. Installation of variable frequency drives (VFDs) with chillers, pumps, air compressors and fans.
   7. Installation of non-electric wind turbo-ventilators for roof ventilation.
   8. Deployment of 5-star energy-efficient HVAC systems with inverter and VRF technology.
   9. Widespread adoption of LED lighting systems with occupancy sensors.
   10. Replacement of worm gearboxes with energy-efficient planetary gearboxes in reactors.
   11. Use of fluid bed dryers instead of traditional rotary vacuum paddle dryers.
   12. Deployment of energy-efficient diesel generators.
   13. Use of energy-efficient cooling towers.
   14. Installation of filter press systems in place of decanters (centrifuges).
   15. Implementation of steam condensate recovery systems and upgraded steam traps.
   16. Adoption of energy-efficient motors.
   17. Use of transparent roofing sheets and side glass windows to maximize natural daylight.
   18. Installation of high-performance thermal insulation to minimize heat loss.
   19. Extensive tree plantation programs to improve carbon sequestration and green cover.

   These projects demonstrate our commitment to reducing carbon intensity, optimizing energy use, and integrating sustainability into all facets of our operations. The company continues to invest in renewable energy and energy-efficient technologies, supported by favourable government policies and technological advancements, to ensure cost-effective and impactful progress toward its Net Zero vision.

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.060	0.035
E-waste (B)	0.000	0.000
Bio-medical waste (C)	0.001	0.000
Construction and demolition waste (D)	0.000	0.000
Battery waste (E)	0.908	0.000
Radioactive waste (F)	0.089	0.000
Other Hazardous waste. Please specify, if any. (G)	14047	16007
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	256	229
Total (A+B + C + D + E + F + G + H)	14303	16237
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR)	0.000000534	0.000000639
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)(MT/USD)	0.00001309	0.00001310
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	202.81	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	14033.70	0.00
Total	14236.50	0.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	53.29
(ii) Landfilling	4.58	0
(iii) Other disposal operations	87	16284
Total	91	16337

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

TÜV SÜD South Asia Pvt. Ltd.

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

Ion Exchange (India) Ltd. is committed to sustainable and responsible waste management as a core component of its environmental stewardship practices. The Company follows a comprehensive waste management framework to ensure that both hazardous and non-hazardous wastes are handled, treated, and disposed of in an environmentally sound and compliant manner.

Hazardous Waste Management:

All hazardous waste generated during manufacturing and operational processes is securely stored and channelled for scientific treatment and disposal to Common Hazardous Waste Treatment, Storage, and Disposal Facilities (CHWTSDF), duly authorised by the State Pollution Control Board (SPCB). As a registered member of the CHWTSDF, the Company ensures full compliance with all applicable environmental regulations. Disposal methods include secure landfilling and high-temperature incineration, carried out in line with regulatory standards to ensure safe and risk-free waste handling.

E-Waste Management:

The Company has implemented a structured e-waste disposal programme in collaboration with SPCB-authorised recyclers. All electronic waste generated across the Company's facilities is routed through these licensed agencies for eco-friendly recycling, dismantling, and safe disposal, preventing environmental contamination and actively supporting circular economy practices.

Reduction of Hazardous and Toxic Chemicals:

In keeping with its commitment to pollution prevention and sustainable operations, Ion Exchange (India) Ltd. continuously evaluates and refines its processes to reduce reliance on hazardous substances. Key initiatives include

- The substitution of hazardous chemicals with safer, environmentally benign alternatives wherever feasible;
- The adoption of green chemistry principles in product development and process design;
- The implementation of closed-loop systems to minimise exposure and prevent accidental releases;
- Investment in advanced process control technologies to optimise chemical usage and reduce waste generation at source.

The Company also conducts regular training and awareness programmes for employees and operational staff on the safe handling, storage, and emergency response procedures related to hazardous materials.

These integrated efforts reflect Ion Exchange (India) Ltd.'s proactive and systems-oriented approach to environmental responsibility, ensuring that waste is minimised, resources are conserved, and compliance with environmental standards is consistently upheld.

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:

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable	-	-	-	-	-

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, Ion Exchange (India) Ltd. is fully compliant with all applicable environmental laws, regulations, and guidelines in India. This includes the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environmental (Protection) Act, along with relevant rules and amendments notified by central and state authorities. The company maintains valid consent, authorizations, and approvals from the respective State Pollution Control Boards (SPCBs) and adheres to prescribed norms for emissions, effluent discharge, and waste management. There have been no instances of non-compliance during the reporting period.

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

Leadership Indicator

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

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

1. Name of the area
2. Nature of operations
3. Water withdrawal, consumption and discharge in the following format:

As per recent assessment report released by Central Ground Water Authority (CGWA) in November, 2025, the below locations are in water-stressed areas: Patancheru, Hosur.

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	2413	-
(iii) Third party water	41335	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	43748	-
Total volume of water consumption (in kilolitres)	34326	-
Water intensity per rupee of turnover (Water consumed / turnover)	0.000001281	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
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	-	-

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
- 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.

TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. : No.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. –** Not applicable

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

   Yes, Ion Exchange (India) Ltd. has implemented several resource efficiency and environmental impact reduction initiatives across its operations. Key initiatives include:

   - Wastewater Reuse and Recycle Systems: Advanced treatment technologies enable the recovery of a significant portion of process wastewater, which is recycled back into operations. For instance, our Gujarat resin plant has the capacity to reuse nearly 700 KLD of treated water, reducing reliance on freshwater sources.
   - Effluent Segregation and Targeted Treatment: Wastewater streams are categorized based on chemical characteristics, allowing for more efficient and tailored treatment. This enhances water recovery and minimizes environmental discharge.
   - Implementation of Energy-Efficient Equipment: Adoption of energy-efficient chillers, LED lighting with occupancy sensors, and Variable Frequency Drives (VFDs) for pumps and fans has led to measurable reductions in energy consumption and carbon emissions.
   - Use of Renewable Energy: Rooftop solar photovoltaic systems (totalling 1606 kWp) have been installed at multiple locations, reducing grid dependency and contributing to GHG emission reductions.
   - AMBC Technology for ZLD: Cutting-edge technology is under trail for ETP Zero Liquid Discharge (ZLD) at our Gujarat facility, targeting complete elimination of liquid effluent discharge in the near future.
   - Reduction in Hazardous Chemicals: Wherever feasible, process innovations have allowed for the substitution of hazardous substances with safer alternatives, in line with green chemistry principles.

These initiatives have delivered tangible environmental outcomes, including:

- Substantial reduction in freshwater consumption.
- Measurable improvements in energy efficiency and a lower carbon footprint.
- Strengthened compliance with environmental norms.
- Significant reduction in the volume of waste directed to disposal facilities.

Further information is available in the Essential Indicator - Principle 6, Sl. No. 4 of this BRSR report.

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

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

Yes. The Company maintains a comprehensive Business Continuity and Disaster Management Plan, anchored by a standardised Emergency Preparedness and Response protocol applicable across all manufacturing units. The plan addresses a broad spectrum of risks including natural disasters, technological failures, health emergencies, and cyber threats, with clearly defined preventive, mitigation, and response measures for each. Integrated within the Enterprise Risk Management framework, it ensures operational resilience, employee welfare, and asset protection. Near and far Disaster Recovery (DR) sites with real-time data synchronisation, regular data backups, cybersecurity audits, vulnerability assessments, and endpoint protection are maintained. Remote access is secured through encrypted protocols and firewall safeguards.

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.

Nil

As of the reporting period, no significant adverse environmental impacts have been identified or reported across our value chain. While formal monitoring mechanisms are currently being developed, the Company has proactively initiated steps to evaluate and document potential environmental risks upstream and downstream. These efforts are guided by our existing sustainability practices and regulatory commitments. We are in the process of implementing structured environmental assessments and supplier engagement frameworks to systematically identify, monitor, and mitigate future environmental impacts arising from our value chain operations, reflecting our commitment to continuous improvement in environmental due diligence.

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

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

a. By the listed entity - **Nil**

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

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

Essential Indicator

1. (a) Number of affiliations with trade and industry chambers/ associations:

The company is associated with 13 trade and industry chambers/ associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State /National)
1	Confederation of Indian Industry	National
2	Bombay Chamber of Commerce and Industry	State
3	Indian Desalination Association	National
4	Indian Chamber of Commerce	National
5	Indian Environmental Association	National

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State /National)
6	Process Plant & Machinery Association of India	National
7	Indian Chemical Council	National
8	Water Quality India Association	National
9	Federation of Indian Export Organisation	National
10	The Fertilizer Association of India	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
NIL	NIL	NIL

Leadership Indicator

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

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Advocacy for sustainable and circular water management practices including industrial wastewater treatment and reuse, decentralised wastewater solutions, sludge management, adoption of alternate water sources and promotion of advanced/non-electric water purification technologies	Engagement with Ministry of Jal Shakti, CPCB, DPIIT and other stakeholders through policy submissions, consultations and industry interactions on ZLD implementation, decentralised systems, water efficiency standards and related sectoral initiatives	No – Details of policy advocacy initiatives and related engagements are not placed in the public domain owing to confidentiality and regulatory considerations. However, all such interactions are internally documented through emails, meeting records, position notes and stakeholder engagement records. Relevant developments and outcomes may, from time to time, be reflected through industry association publications, conferences, seminars or consultation forums.	Reviewed by Apex management team which includes members of the Board of Directors	
2	Support to national priorities and sustainability goals through promotion of clean technologies, domestic manufacturing of water solutions, skilling initiatives for rural water operators and alignment with Jal Jeevan Mission, Swachh Bharat Mission, Make in India and SDGs 6, 7, 9, 12 and 13	Participation in policy dialogues, technical forums, industry consultations and knowledge-sharing platforms to encourage sustainable, low-footprint and resource-efficient water management practices		Reviewed by Apex management team which includes members of the Board of Directors	
3	Contribution towards development of regulatory frameworks, industry standards and responsible policy engagement in the water and environment sector	Representation through leadership positions in industry bodies including ICC, CII, WQIA and PPMAI, with all advocacy initiatives undertaken in line with internal governance protocols and approvals from the Apex Management Team		Reviewed by Apex management team which includes members of the Board of Directors	

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicator

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

   The Company undertakes its CSR initiatives directly and through implementing agency in accordance with the applicable laws.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable			No		

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
	Not Applicable					

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

   Ion Exchange (India) Limited, has a structured grievance redressal mechanism to receive, review, and address concerns raised by local communities. Regular engagement is carried out through field visits by dedicated teams, enabling early identification of issues and continuous feedback. These efforts are supported by its CSR arm, Ion Foundation, in collaboration with NGO partners who assist in on-ground implementation and feedback collection.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directly sourced from MSMEs / small producers	28.53%	22.6%
Directly from within the India	93.22%	90.0%

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

Location	Current Financial Year 2025-26	Previous Financial Year 2024-25
Rural	0.02%	1.96%
Semi-urban	16.34%	6.19%
Urban	15.53%	17.93%
Metropolitan	68.11%	73.91%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicator

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

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

Sr. No.	State	Aspirational Districts	Amount spent (In INR)
		NIL	

At present, the company has not undertaken any CSR projects in the government identified aspirational districts. This is primarily due to the significant geographical distance between these districts and our operational sites. Instead, our CSR efforts have been concentrated in regions where we have a physical presence, such as Telangana, Navi Mumbai, Roha, Goa, Palghar, Ankleshwar, and Tamil Nadu, ensuring meaningful engagement with and measurable impact on local communities. We remain open to exploring opportunities in aspirational districts where alignment with our operational and community outreach capabilities is feasible.

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

Currently, the company does not have a formal preferential procurement policy focused on sourcing from suppliers belonging to marginalized or vulnerable groups. The nature of our procurement involves large-scale purchases of industrial goods and specialized components, which are typically sourced from established suppliers.

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

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

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 benefits share
	-	-		

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

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

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

The Company ensures that its CSR initiatives create meaningful impact among the most vulnerable sections of society. The beneficiaries primarily include individuals from economically weaker sections, rural and semi-urban communities, women, and children with limited access to essential services. Through targeted interventions across education, healthcare, water & sanitation, and livelihood enhancement, the Company promotes inclusive and equitable development.

During the year, over 50 projects were implemented across factory, head office, and non-factory locations, ensuring balanced geographic outreach with a focus on nearby communities. These initiatives collectively impacted over 60,955 beneficiaries, delivering measurable outcomes aligned with national priorities and the Sustainable Development Goals (SDGs).

Sr. No.	CSR Project	Number of person benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	34,623	100% focus on underprivileged communities, including economically disadvantaged and marginalized groups.
2	Health & Hygiene	21,449	
3	Drinking Water facilities	4,000	
4	Rural Development	678	
5	Skill Development	205	

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

Essential Indicator

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

   Ion Exchange has established a robust, multi-tiered mechanism for registering and resolving consumer complaints. All complaints are systematically logged through our Customer Relationship Management (CRM) system by designated Customer Relationship Officers (CROs) across our offices. Once registered, the complaint is routed to the appropriate authority—such as factory heads or business unit leaders—based on the product category and issue type. After investigation and resolution, the outcome is updated in the CRM system, and the CRO ensures final closure only after customer confirmation, ensuring a transparent, traceable process. This CRM-driven process has been further strengthened through defined turnaround time standards for each complaint category, with adherence to resolution timelines tracked as a formal service performance metric, ensuring that complaint management is not only thorough but consistently timely.

   For Home Water Solution products, we operate a dedicated customer service call center, supported by multiple digital channels including a WhatsApp helpline, website chatbot, and active social media monitoring. All digital queries and complaints are directed to relevant teams for prompt resolution, ensuring customers receive timely support through their preferred communication channels. This omnichannel framework has been further enhanced through the deployment of the Smartflow AI-powered interactive voice response system, which enables automated post-resolution satisfaction capture linked to individual customer IDs, ensuring that every closed complaint is followed by a structured verification that the customer is genuinely satisfied, not merely that the ticket has been closed.

   Beyond complaint resolution, the Company operates a proactive customer feedback ecosystem under the Zero B brand, spanning three structured touchpoints: post-complaint IVR satisfaction checks, WhatsApp-based service feedback, and pre-warranty expiry product health checks.

   For the Hydrolife product range, customer complaints are systematically classified into two streams, product quality-related issues and customer understanding-related issues, enabling more precise corrective action. Engineering and product teams address quality-driven complaints, while communication and onboarding improvements are deployed in response to understanding-related feedback. This two-stream approach ensures that resources are correctly targeted and that both product and customer experience continuously improve.

   Governance of the complaint management framework is reinforced through periodic leadership reviews, in which complaint trends, resolution rates, and satisfaction scores are analysed to identify systemic gaps and drive structural improvements. Customers who register dissatisfaction through the post-resolution IVR are automatically re-escalated, ensuring that the feedback mechanism functions as a genuine grievance redressal loop, not merely a data collection exercise.

   Through these mechanisms, Ion Exchange ensures that every consumer concern is heard, addressed, and verified, upholding its commitment to customer-centricity across all product lines and service channels.

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

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

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

	Current Financial Year 2025-26			Current Financial Year 2024-25		
	Received during	Pending resolution at end of year	Remarks	Received during	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	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	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

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.

   Ion Exchange has created framework / policy on cyber security and risks related to data privacy and all available on official webpages of Ion Exchange Global and ZeroB.

   Web-link:

   (a) https://ionexchangeglobal.com/app/uploads/2025/05/PRIVACY_POLICY0002.pdf

   (b) https://ionexchangeglobal.com/terms-of-use/,

   (c) https://www.zerobonline.com/privacy-policy/

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

   Not Applicable

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 :** 0%

   c. **Impact, if any, of the data breaches :** Not applicable

Leadership Indicator

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

   Yes.

   Information on the Company's products and services can be accessed via various public domains - websites such as Ion Exchange's official website and social media platforms such as Facebook, LinkedIn, X (Twitter) and YouTube. Following are the web links:

   https://ionexchangeglobal.com/

   https://hydramem.com/

https://zerobhydrolife.co.in/

https://www.zerobonline.com/

https://www.linkedin.com/company/ion-exchange-india-ltd/

https://www.youtube.com/@ionexchange9704

https://www.facebook.com/IONEXCHANGE/

https://x.com/IEI_Ltd

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

At Ion Exchange, we are committed to promoting the safe, responsible, and informed use of our products and solutions. The following steps are undertaken to educate and empower our consumers:

- All chemical products and resins are accompanied by Material Safety Data Sheets (MSDS) and Operation and Maintenance manuals, guiding users on safe handling, usage, and disposal throughout the product lifecycle.
- Home Water Solution products are shipped with detailed installation instructions, product specifications, and maintenance guidance to support confident, safe use at the household level.
- We leverage digital platforms, including product-specific QR codes, to provide customers with seamless access to usage guidelines, instructional videos, and best practices.
- Training programmes and awareness campaigns are periodically conducted in partnership with channel partners, with particular focus on institutional clients and large-scale water treatment installations.

Sustainability is embedded in our innovation strategy, and we continuously collaborate with customers to integrate eco-friendly practices and materials into our offerings, ensuring that responsible usage is not just encouraged but actively enabled.

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

For our Home Water Solutions portfolio, any planned or unplanned service disruptions are promptly communicated to customers through banner notifications on our official website. Additionally, our CRM and customer service teams are empowered to notify affected users directly via email, SMS, or call, ensuring that essential updates are communicated efficiently and proactively.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes.

The company ensures that all mandatory product information is clearly displayed in compliance with applicable legal requirements. In addition, Home Water Solution and Chemical Division products feature QR codes that provide customers with access to extended product details, warranty information, and service contacts. The scope and depth of information accessible through these QR codes has been reviewed and enriched, ensuring that customers can access not only technical specifications but also sustainability credentials, safe disposal guidance, and service escalation pathways, reflecting our belief that transparency is not a compliance threshold but a customer right.

This commitment to information transparency is particularly meaningful in the water treatment and purification segment, where consumer awareness of product performance, filter replacement cycles, and water quality standards directly impacts health outcomes. Ion Exchange takes this responsibility seriously, ensuring that the information provided is not only complete but also accessible, clearly presented, and available in formats suited to diverse consumer literacy levels.

We are committed to transparency and fair business practices. None of our products omit critical information that may affect a customer’s ability to make an informed decision. Across Ion Exchange and its group companies, customer rights, grievance redressal mechanisms, and corporate commitments are clearly communicated through relevant documentation, websites, and helplines.

In FY 2025-26, digital communication channels, including the Company’s website, WhatsApp helpline, and social media platforms, have been actively maintained as accessible touchpoints for product information, reinforcing our commitment to meeting customers where they are rather than where it is convenient for us.

Customer satisfaction assessment is a continuous process embedded into our business operations. We conduct annual customer satisfaction surveys with our industrial customers.

The industrial CSAT framework has been reviewed to ensure that survey parameters remain aligned with evolving customer expectations, with particular attention to sustainability performance, technical support responsiveness, and solution customisation, which are increasingly important dimensions of value for industrial buyers.

For our Home Water Solution customers under the Zero B brand, satisfaction is tracked continuously through a three-channel omnichannel CSAT framework:

- Post-complaint IVR (Smartflow)
- WhatsApp-based feedback
- Pre-warranty expiry health check

Additionally, our dealers and service partners regularly gather feedback from end-users to assess product performance and service quality. This dealer feedback loop has been made more structured, with standardised feedback formats introduced to ensure that insights gathered at the field level are captured consistently and are directly actionable by product and service teams. This information is shared internally with product manufacturing divisions to drive improvements across the value chain.

Through this comprehensive and multi-layered approach to consumer satisfaction measurement, Ion Exchange ensures that customer feedback, whether from industrial buyers, retail consumers, or channel partners, is systematically captured, rigorously analysed, and translated into meaningful improvements across products, services, and customer experiences.

Alignment of BRSR principles with the SDGs

Principle SDG	Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7	Principle 8	Principle 9
1 NO POVERTY			✓	✓				✓	
3 GOOD HEALTH AND WELL-BEING			✓			✓		✓	
4 QUALITY EDUCATION			✓					✓	✓
5 GENDER EQUALITY			✓	✓	✓			✓	
6 CLEAN WATER AND SANITATION		✓				✓		✓	
7 AFFORDABLE AND CLEAN ENERGY		✓				✓	✓		
8 DECENT WORK AND ECONOMIC GROWTH		✓	✓		✓			✓	
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE		✓				✓	✓		
10 REDUCED INEQUALITIES		✓				✓	✓		
11 SUSTAINABLE CITIES AND COMMUNITIES			✓	✓			✓	✓	
12 RESPONSIBLE CONSUMPTION AND PRODUCTION		✓				✓			✓
13 CLIMATE ACTION		✓				✓	✓	✓	
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	✓		✓	✓	✓			✓	
17 PARTNERSHIPS FOR THE GOALS	✓						✓	✓	

	Alignment of BRSR principles with the Sustainable Development Goals
✓	Sustainable Development Goals adopted by Ion Exchange (India) Ltd.