



# PUNJAB CHEMICALS

AND CROP PROTECTION LTD.

CIN NO. L24231PB1975PLC047063

Regd. Office & Works

Milestone-18, Ambala-Kalka Road, Village & P.O. Bhankharpur, Derabassi, Distt SAS Nagar, Mohali (Punjab)-140201, INDIA

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Ref. : PCCPL/2026-27

Date: July 9, 2026

## BY E FILING

The Manager Department of Corporate Services BSE Limited <b>MUMBAI-400 001</b> Re: BSE Scrip Code: 506618	The Manager Listing Department National Stock Exchange of India Limited <b>MUMBAI-400 051</b> NSE Scrip Symbol: PUNJABCHEM
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### Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') for FY2025-26 which forms part of the Annual Report FY2025-26.

The BRSR is also available on the website of the Company at [www.punjabchemicals.com](http://www.punjabchemicals.com).

This is for your information and records.

Thanking you,

Yours faithfully,

**For PUNJAB CHEMICALS AND  
CROP PROTECTION LIMITED**

**RISHU CHATLEY  
COMPANY SECRETARY &  
COMPLIANCE OFFICER  
(ACS 19932)**

Encl: a/a

# Business Responsibility & Sustainability Report (BRSR)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	:	L24231PB1975PLC047063
2.	Name of the Listed Entity	:	Punjab Chemicals and Crop Protection Limited
3.	Year of incorporation	:	1975
4.	Registered office address	:	Milestone 18, Ambala Kalka Road, Village & PO Bhankharpur, Derabassi, District SAS Nagar, Mohali (Punjab)-140201
5.	Corporate office address	:	Plot No. 645-646, 5th Floor, Oberoi Chambers II, New Link Road, Andheri (West), Mumbai – 400 053
6.	E-mail	:	info@punjabchemicals.com
7.	Telephone	:	01762- 280086, 522250
8.	Website	:	www.punjabchemicals.com
9.	Financial year for which reporting is being done	:	April 1, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	:	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital (in ₹)	:	12,26,21,850
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	:	Name: Mr. Vinod Kumar Gupta, Chief Executive Officer (CEO) Address: Milestone 18, Ambala Kalka Road, Village & PO Bhankharpur, Derabassi, District SAS Nagar, Mohali (Punjab)-140201 Email: info@punjabchemicals.com Telephone: 01762- 280086, 522250
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 made in the report are on a standalone basis
14.	Name of assurance provider	:	Not Applicable
15.	Type of assurance obtained	:	Not Applicable

### II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products.	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Performance Chemicals	20119,20211	100%

### 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	3	1	4
International	0	0	0

## 19. Markets served by the entity:

### a. Number of locations

Locations	Number
National (No. of States)	22
International (No. of Countries)	23

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

43%

### c. A brief on types of customers

The Company serves a diverse customer base within the Performance Chemicals segment, including Agrochemical, Specialty Chemical & Pharmaceutical, and Industrial Chemicals.

## 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)
<b>Employees</b>						
1.	Permanent (D)	427	383	89.70%	44	10.30%
2.	Other than Permanent (E)	0	0	0	0	0
<b>3.</b>	<b>Total Employees (D + E)</b>	<b>427</b>	<b>383</b>	<b>89.70%</b>	<b>44</b>	<b>10.30%</b>
<b>Workers</b>						
4.	Permanent (F)	837	836	99.88%	1	0.12%
5.	Other than Permanent (G)	788	787	99.87%	1	0.13%
<b>6.</b>	<b>Total workers (F + G)</b>	<b>1625</b>	<b>1623</b>	<b>99.88%</b>	<b>2</b>	<b>0.12%</b>

#### b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)	0	0	0.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Differently Abled Workers</b>						
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
<b>6.</b>	<b>Total differently abled workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

### 21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00%
Key Management Personnel	3	1	33.33%

\*Managing Directors is included in the Board of Directors. Key Management Personnel comprise of the Chief Executive Officer, Chief Financial Officer and Company Secretary.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.98%	4.65%	8.50%	8.36%	6.82%	8.45%	8.86%	1.90%	9.70%
Permanent Workers	1.65%	0.00%	1.65%	3.16%	0.00%	3.16%	6.00%	0.00%	6.00%

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. (a) 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	SD Agchem (Europe) NV, Belgium	Subsidiary	100%	No

**VI. CSR Details**

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

(ii) Turnover (in ₹): **1025 crore**

(iii) Net worth (in ₹): **443 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)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	<b>Yes,</b> <a href="https://www.punjabchemicals.com/wp-content/uploads/2023/03/CSR-Policy.pdf">https://www.punjabchemicals.com/wp-content/uploads/2023/03/CSR-Policy.pdf</a>	0	0	-	0	0	-
Investors (Other than Shareholder)	<b>Yes,</b> <a href="https://www.punjabchemicals.com/contact-us/">https://www.punjabchemicals.com/contact-us/</a>	0	0	-	0	0	-
Shareholders	<b>Yes,</b> the Company has established mechanisms to receive and redress shareholders complaints. Grievances may be submitted directly to the Company through the investor contact portal at <a href="https://www.punjabchemicals.com/investor-relations/">https://www.punjabchemicals.com/investor-relations/</a> or to the Registrar and Share Transfer Agents through <a href="mailto:rta@alankit.com">rta@alankit.com</a> . Additionally, shareholders are encouraged to register and track their service requests through the Investor Support Hub <a href="https://alankitassignments.com/investor-charter/">https://alankitassignments.com/investor-charter/</a>	2	0	All addressed and closed	8	1	All addressed and closed

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and Workers	<b>Yes,</b> <a href="https://www.punjabchemicals.com/wp-content/uploads/2025/02/POSH-Policy.pdf">https://www.punjabchemicals.com/wp-content/uploads/2025/02/POSH-Policy.pdf</a>  <a href="https://www.punjabchemicals.com/code-of-conduct/">https://www.punjabchemicals.com/code-of-conduct/</a>  <a href="https://www.punjabchemicals.com/wp-content/uploads/2025/11/Whistle-Blower-Policy-PCCPL.pdf">https://www.punjabchemicals.com/wp-content/uploads/2025/11/Whistle-Blower-Policy-PCCPL.pdf</a>	0	0	-	0	0	-
Customers	<b>Yes,</b> <a href="https://www.punjabchemicals.com/code-of-conduct/">https://www.punjabchemicals.com/code-of-conduct/</a>	0	0	-	0	0	-
Value Chain Partners	<b>Yes,</b> <a href="https://www.punjabchemicals.com/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf">https://www.punjabchemicals.com/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf</a>	0	0	-	0	0	-

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

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

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Health and Safety	Risk	Workplace accidents, hazards, and injuries can severely impact employee morale, productivity, financial performance, and asset integrity, underscoring the need for continuous efforts to ensure a safe and healthy work environment.	<p>The Company operates an ISO 45001–certified Occupational Health and Safety (OH&amp;S) management system, ensuring a safe and healthy workplace while striving to achieve zero accidents and incidents in alignment with Environmental, Health, and Safety (EHS) standards. This commitment is reinforced through regular training programs, enhanced safety awareness initiatives, and improved visual communication across facilities.</p> <p>The Company places strong emphasis on good housekeeping, preventive maintenance practices, and periodic audits to sustain a safe working environment. In addition, proactive measures are undertaken to prevent pollution at all stages of manufacturing operations. Safety risk mitigation plans are reviewed periodically by the Risk Management Committee and the Board to drive continuous improvement.</p> <p>Comprehensive on-site and off-site emergency response plans are also in place, supported by regular mock drills to strengthen employee preparedness and response capabilities.</p>	Negative
2.	Environment and Sustainability	Risk	Environmental risks related to emissions, climate change, and the preservation of nature and biodiversity may adversely affect regulatory compliance, operational continuity, and long-term sustainability.	The company is ISO 14001 certified and has implemented comprehensive measures to address climate change, pollution, and emission control. An online Continuous Emissions Monitoring System, integrated with pollution control boards, ensures regulatory compliance. Key initiatives include water recycling through Zero Liquid Discharge, afforestation, and enhancement of green cover in surrounding communities. Further, emission control scrubbers, solvent loss prevention utilities, and closed-loop systems for raw materials, solvents, chemicals and bromine have been deployed to reduce environmental impact.	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)
3.	Energy efficiency	Opportunity	Implementing effective energy and waste management systems enhances resource efficiency and operational performance, driving cost optimization and supporting long-term business growth opportunities.	Not Applicable	Positive
4.	CSR	Opportunity	Developmental projects present an opportunity to generate positive social impact while strengthening community relations and enhancing the company's reputation.	Not Applicable	Positive
5.	Responsible Governance practices	Opportunity	Governing our business in a responsible way by considering ESG factors in our operational and strategic business decisions.	Not Applicable	Positive
6.	Customer Satisfaction	Opportunity	Customer satisfaction remains a major driver of organizational success, influencing both internal productivity and external relationships.	Not Applicable	Positive

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

- P1** Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
- P2** Businesses should provide goods and services in a manner that is sustainable and safe
- P3** Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4** Businesses should respect the interests of and be responsive towards all its stakeholders especially those who are disadvantaged, vulnerable and marginalized
- P5** Businesses should respect and promote human rights
- P6** Businesses should respect, protect and make efforts to restore the environment
- P7** Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8** Businesses should promote inclusive growth and equitable development
- P9** Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
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	Policies are uploaded on the website of the Company at <a href="https://www.punjabchemicals.com/company-policies/">https://www.punjabchemicals.com/company-policies/</a>								
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, Fair-trade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 for Quality Management, ISO 14001:2015 for Environmental Management, ISO 45001:2018 for Occupational Health and Safety, FSSC 22000 for Food Safety Management, and ISO/IEC 27001:2022 for Information Security Management. These certifications demonstrate the company's commitment to quality, environmental stewardship, workplace safety, food safety, and information security.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>The company is committed to creating long-term value for all stakeholders by integrating sustainability considerations into its business objectives. It continuously strives to minimize environmental impact through energy-efficient initiatives and sustainable operational practices aimed at reducing its overall carbon footprint.</p> <p>Strong emphasis is placed on the health and safety of employees, contractors, and surrounding communities. Comprehensive safety and risk control measures are implemented across operations to ensure a safe and healthy working environment. The company also remains focused on addressing climate change, controlling pollution and reducing greenhouse gas emissions as part of its environmental responsibility.</p> <p><b>Key recent initiatives include:</b></p> <ul style="list-style-type: none"> <li>• Installation and commissioning of bromine storage tanks with a closed-loop handling system to ensure safe, efficient, and environmentally responsible management.</li> <li>• Improvement in solvent recovery efficiency for key solvents, contributing to better resource utilization and reduced waste generation.</li> <li>• Revamping and modernization of legacy infrastructure to enhance operational safety, efficiency, and environmental performance.</li> </ul> <p>These initiatives reflect the company's ongoing commitment to responsible business practices and continuous improvement in sustainability performance.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>The Company's performance against its defined commitments, goals and targets is regularly monitored and reviewed through structured governance mechanisms. Each ESG principle is assessed through periodic audits and evaluations conducted by dedicated teams under the supervision of Senior Management. These reviews ensure alignment with strategic objectives, applicable regulatory requirements and industry best practices.</p> <p>Where gaps or deviations are identified, root cause analyses are undertaken to determine underlying factors. Based on these findings, appropriate corrective and preventive actions are implemented to strengthen performance and ensure continuous improvement. This approach reinforces the Company's commitment to transparency, accountability, and sustained enhancement of its sustainability performance.</p>								

### Governance, leadership and oversight

7. <b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.</b>	<p>Please refer to the Chairman's Message and ESG section in this Annual Report.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Managing Director and Chief Executive Officer, periodically appraises the Board of the progress made on the Company's ESG objectives.</p>								
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.	<p>Yes- The Company has a Board-level Risk Management Committee (RMC) which oversees risk management and is also responsible for reviewing and guiding matters related to sustainability, including Environmental, Social, and Governance (ESG) aspects. The Committee provides strategic oversight, monitors key risks and sustainability-related initiatives, and supports decision-making in alignment with the Company's overall business objectives.</p>								

### 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																			Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																			Annually

### 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. Yes

P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>During the year under review, the annual certification audits of the Company for ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 were conducted by Det Norske Veritas (DNV), while the ISO 27001:2022 certification audit was conducted by Intertek India Private Limited.</p>								

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

Not Applicable

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE****PRINCIPLE 1**

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

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	During Board and Committee meetings, Directors are provided with regular updates and presentations on key matters relevant to the Company's operations and governance. These include corporate strategy, business performance, market outlook, organizational structure, financial performance, risk management, human resources, research and development, information technology systems, health, safety and environmental matters, regulatory developments, and whistleblower mechanisms.  The Board and its Committees also review updates on internal controls, compliance frameworks, and risk management practices to ensure effective oversight and alignment with the Company's strategic objectives.  In addition, Key Managerial Personnel (KMP) are provided with periodic training and awareness sessions on Prevention of Sexual Harassment (POSH) policies and emergency preparedness, enabling them to effectively support safe, compliant, and responsible workplace practices.	100%
Key Managerial Personnel	7		100%
Employees other than BoD and KMPs	424		100%
Workers	669	Undertook structured compliance and ethics training covering Human Rights, Prevention of Sexual Harassment (POSH), Code of Conduct, Whistleblower Policy, Anti-Corruption guidelines, and Insider Trading regulations. The training enhanced awareness of ethical practices, regulatory compliance, and responsible professional conduct, reinforcing a culture of integrity, accountability, and respect in the workplace.	80%

**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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					
Compounding			Nil		
Fee					
Punishment					

	Non-Monetary			
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment		Nil		

**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
	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.**

The Company remains committed to conducting its business in full compliance with applicable laws and regulations, while upholding the highest standards of integrity, ethics, and transparency. The Anti-Bribery and Anti-Corruption Policy, forming an integral part of the Company's Code of Conduct, establishes a robust framework to prevent unethical practices and ensure adherence to established compliance standards. The Policy is applicable to all employees, including the Board of Directors and Senior Management, and extends to business partners such as suppliers, service providers, agents, and distributors. The Company follows a zero-tolerance approach towards bribery and corruption in any form and emphasizes strong internal controls, continuous monitoring, and appropriate corrective actions to mitigate risks and safeguard its reputation. In addition, the Company has established a Whistleblower Mechanism to enable employees and stakeholders to report concerns related to unethical behavior, fraud, or violations of the Code of Conduct, with adequate safeguards against retaliation. During the year under review, the Company continued to strengthen its compliance framework by reviewing and reinforcing key policies in line with evolving regulatory requirements and best practices.

The Anti-Bribery and Anti-Corruption Policy is available at <https://www.punjabchemicals.com/wp-content/uploads/2023/03/Anti-Bribery-and-Anti-Corruption-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:**

Particulars	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	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.**

- Not Applicable.

**8. Number of days of accounts payables ((Accounts payable x365) / Cost of goods/services procured) in the following format:**

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payable	102 Days	136 Days

## 9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	20%	25%
	b. Number of trading houses where purchases are made from	72	72
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	55%	54%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	7%	3%
	b. Number of dealers/ distributors to whom sales are made	66	55
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	80%	68%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties/ Total Sales)	6.79%	2.29%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	99%	99%
	d. Investments (Investments in related parties/ Total Investments made)	96%	94%

### Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Supplier Code of Conduct	100%

#### 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 is committed to maintaining the highest standards of corporate governance, integrity, and ethical leadership. A comprehensive Code of Conduct for the Board of Directors provides a robust framework for identifying, preventing, and managing conflicts of interest. The Code clearly defines what constitutes a conflict of interest and prescribes appropriate disclosure, mitigation, and resolution mechanisms. Directors are required to proactively disclose any actual or potential conflicts of interest in relation to matters placed before the Board. In such cases, the concerned Directors recuse themselves from discussions and abstain from voting on the relevant agenda items, ensuring transparency and unbiased decision-making. The Company has also implemented a well-defined Related Party Transactions Policy, which ensures that all such transactions are conducted on an arm's-length basis and in compliance with applicable laws and regulations. The policy mandates appropriate approvals from the Audit Committee and the Board, wherever required, thereby strengthening oversight and accountability. During the year under review, the Company continued to review and reinforce its governance policies in line with evolving regulatory requirements and industry best practices, further enhancing its overall governance framework.

Additionally, Directors provide periodic and annual confirmations of compliance with the Code, supported by affirmations from Senior Management, reinforcing the Company's commitment to ethical conduct, transparency, and stakeholder trust. For further details, please refer to the Code of Business Conduct and Ethics for Directors and Senior Management, available at <https://www.punjabchemicals.com/code-of-conduct/>.

**PRINCIPLE 2**

**Businesses should provide goods and services in a manner that is sustainable and safe.**

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	19%	27%	Improvement in Environmental impact parameters such as water, air, hazardous waste
Capex	40%	54%	To improve emission absorption system, health and safety environment for workers

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

Yes

**b. If yes, what percentage of inputs was sourced sustainably?**

around 70%

**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.**

The Company has implemented a comprehensive waste management framework across its operations to ensure the safe handling, segregation, recycling, and disposal of waste in compliance with applicable environmental laws and regulations, including guidelines issued by the Central Pollution Control Board (CPCB) and the Punjab Pollution Control Board (PPCB). Waste is segregated at source and managed through authorized recyclers and disposal agencies to ensure environmentally responsible practices.

- Plastics (Including Packaging):** In compliance with the Plastic Waste Management Rules, the Company has established structured procedures for the collection, segregation, and channelization of plastic waste. Plastic waste generated during operations is routed to authorized recyclers in accordance with CPCB and PPCB guidelines, ensuring responsible recycling and disposal.
- E-Waste Management:** The Company follows defined procedures for the handling, storage, and disposal of e-waste in line with the E-Waste (Management) Rules. E-waste is handed over to authorized recyclers and dismantlers approved by the CPCB/PPCB, ensuring safe and environmentally sound processing.
- Hazardous Waste Management:** The Company adheres to stringent Standard Operating Procedures (SOPs) for handling, storage, transportation, and disposal of hazardous waste as per the Hazardous and Other Wastes (Management and Transboundary Movement) Rules. Disposal is carried out through authorized Treatment, Storage, and Disposal Facilities (TSDFs), approved by CPCB and PPCB. Wherever feasible, co-processing through authorized facilities is undertaken to ensure environmentally safe disposal.
- Other Waste:** For other waste streams, including organic and canteen waste, the Company has implemented SOPs for segregation and disposal. Biodegradable waste is processed through vermicomposting (vermiculture), promoting waste-to-resource conversion and minimizing landfill impact. Recyclable non-hazardous waste such as paper, metal, and glass is channelized to authorized recyclers in compliance with CPCB and PPCB requirements.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes. The Company complies with applicable waste management regulations, including the Plastic Waste Management Rules, and is registered under the Extended Producer Responsibility (EPR) framework. It has implemented systems for the collection, recovery, and disposal of plastic waste, including multilayered packaging, through authorized agencies. All activities are carried out in accordance with guidelines prescribed by the Central Pollution Control Board (CPCB) and the Punjab Pollution Control Board (PPCB), ensuring environmentally responsible waste management.

### Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) if yes, provide 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.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Benzene	90.21%	90.02%
Toluene	96.65%	95.80%
Denatured Spirit	91.52%	91.90%

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	182MT	0	0.205MT	45MT	34MT	143.34MT
E-waste	0	0.62MT	0.200MT	0	0	0
Hazardous waste	0	0	2455.62MT	0	0	1246.35MT
Other waste	0	0	0	0	0	1000MT

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
Nil	

**PRINCIPLE 3**

Businesses should respect and promote the well-being of all employees, including those in their value chain.

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	383	383	100.00%	383	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	44	44	100.00%	44	100.00%	44	100.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>427</b>	<b>427</b>	<b>100.00%</b>	<b>427</b>	<b>100.00%</b>	<b>44</b>	<b>10.30%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Other than Permanent employees</b>											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

**Note:** The Company ensures health insurance coverage for all employees through the Company's group insurance policy, applicable ESIC coverage as per eligibility criteria, and/or individual health insurance policies maintained by employees, as applicable, ensuring that no employee remains uninsured.

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	836	836	100.00%	836	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	1	100.00%	1	100.00%	1	100.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>837</b>	<b>837</b>	<b>100.00%</b>	<b>837</b>	<b>100.00%</b>	<b>1</b>	<b>0.12%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Other than Permanent workers</b>											
Male	787	787	100.00%	787	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	1	100.00%	1	100.00%	1	100.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>788</b>	<b>788</b>	<b>100.00%</b>	<b>788</b>	<b>100.00%</b>	<b>1</b>	<b>0.13%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

**Note:** The Company ensures health insurance coverage for all employees through the Company's group insurance policy, applicable ESIC coverage as per eligibility criteria, and/or individual health insurance policies maintained by employees, as applicable, ensuring that no employee remains uninsured.

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.64%	0.65%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total Employees	No. of workers covered as a % of total Workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total Employees	No. of workers covered as a % of total Workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI*	9.36%	40.97%	Y	11.00%	67.00%	Y
Others -please specify	Nil	Nil	Nil	Nil	Nil	Nil

\*100% eligible employees are covered under ESI.

### 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's premises and offices are designed to support accessibility for employees and workers with disabilities in alignment with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company continues to strengthen workplace accessibility through periodic assessments and progressive enhancements to infrastructure to further improve inclusivity and ease of access.

### 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 is committed to fostering a diverse, equitable, and inclusive workplace and provides equal opportunities to all employees, including persons with disabilities. This commitment is embedded in the Company's Code of Conduct and DEI philosophy, which promotes fairness, respect, and non-discrimination across all levels of the organization. The Company's 'All In' initiative reflects its focus on building an inclusive culture that values diverse perspectives and experiences. This is further reinforced through awareness programs, bias-sensitization initiatives, and continuous efforts to strengthen inclusive workplace practices. weblink: <https://www.punjabchemicals.com/code-of-conduct/>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100	100	-	-
<b>Total</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company upholds the highest standards of ethical conduct through its Code of Business Conduct and Ethics, ensuring that all employees and stakeholders act with integrity, fairness, and accountability in all business dealings. The Company has implemented a comprehensive Prevention of Sexual Harassment (POSH) policy, which ensures a safe, respectful, and dignified workplace for all employees and strictly prohibits any form of harassment. Employees are encouraged to raise concerns and grievances through defined reporting mechanisms, with assurance that all matters will be addressed in a fair, transparent, and timely manner in accordance with applicable laws. The Company ensures a zero-tolerance approach towards harassment and promotes awareness through regular training and sensitization programs. In addition, the Company has established a Whistleblower Mechanism that enables employees to report unethical behavior, fraud, or violations of the Code of Conduct without fear of retaliation. This framework strengthens a culture of transparency, accountability, and trust across the organization. The Company is committed to fostering a culture of mutual respect, equality, and psychological safety, where employees are empowered to speak up and contribute to a positive and ethical work environment.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

The Company maintains a comprehensive grievance redressal policy and mechanism that ensures fair and timely resolution of concerns for all categories of employees across all its locations

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (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)
<b>Total Permanent Employees</b>	<b>427</b>	<b>0</b>	<b>0.00%</b>	<b>372</b>	<b>0</b>	<b>0.00%</b>
- Male	383	0	0.00%	330	0	0.00%
- Female	44	0	0.00%	42	0	0.00%
<b>Total Permanent Workers</b>	<b>837</b>	<b>811</b>	<b>96.89%</b>	<b>858</b>	<b>837</b>	<b>97.55%</b>
- Male	836	811	97.01%	857	837	97.67%
- Female	1	0	0.00%	1	0	0.00%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	383	224	58.49%	348	90.86%	330	180	54.55%	278	84.24%
Female	44	30	68.18%	38	86.36%	42	23	54.76%	35	83.33%
<b>Total</b>	<b>427</b>	<b>254</b>	<b>59.48%</b>	<b>386</b>	<b>90.40%</b>	<b>372</b>	<b>203</b>	<b>54.57%</b>	<b>313</b>	<b>84.14%</b>
<b>Workers</b>										
Male	836	678	81.10%	732	87.56%	857	601	70.13%	701	81.80%
Female	1	1	100.00%	1	100.00%	1	0	0.00%	0	0.00%
<b>Total</b>	<b>837</b>	<b>679</b>	<b>81.12%</b>	<b>733</b>	<b>87.57%</b>	<b>858</b>	<b>601</b>	<b>70.05%</b>	<b>701</b>	<b>81.70%</b>

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	383	306	79.90%	330	330	100.00%
Female	44	38	86.36%	42	42	100.00%
<b>Total</b>	<b>427</b>	<b>344</b>	<b>80.56</b>	<b>372</b>	<b>372</b>	<b>100.00%</b>
<b>Workers</b>						
Male	836	828	99.04%	857	857	100.00%
Female	1	1	100.00%	1	1	100.00%
<b>Total</b>	<b>837</b>	<b>829</b>	<b>99.04%</b>	<b>858</b>	<b>858</b>	<b>100.00%</b>

Note: All the eligible employees and workers were included under the Performance Management System for performance and career development reviews.

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

Yes, the Company is fully committed to upholding the principles and requirements of ISO 45001 for Occupational Health and Safety Management Systems. This commitment extends to providing a safe, secure, and healthy working environment for all employees, contractors, subcontractors, visitors, and nearby communities across its manufacturing sites at Derabassi, Lalru, and Pune. The Company proactively implements robust safety management systems and preventive measures to eliminate hazards, prevent work-related injuries and illnesses, and mitigate occupational health and safety risks. Continuous improvement in safety performance is driven through structured risk assessments, regular training and awareness programs, safety audits, and employee engagement initiatives. The Company also ensures active involvement of stakeholders, including contractors and site personnel, in maintaining a strong safety culture. Its certifications under ISO 45001 and ISO 14001 reflect an integrated approach towards occupational health, safety, and environmental management, reinforcing its commitment to operational excellence, sustainability, and responsible manufacturing practices.

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

The Company has a robust Risk Management system to prevent incidents, occupational injuries, illnesses, and ensure business continuity. Considering the inherent risks associated with chemical operations, a structured approach to Hazard Identification, Risk Assessment, and Risk Management is implemented using both qualitative and quantitative methods. All activities, including routine and non-routine operations, are assessed through tools such as HIRA (Hazard Identification and Risk Assessment), JSA (Job Safety Analysis), and SOPs (Standard Operating Procedures) by trained cross-functional teams. Where required, advanced safety studies including PHA (Process Hazard Analysis), HAZOP (Hazard and Operability Study), FMEA (Failure Modes and Effects Analysis), and LOPA (Layer of Protection Analysis) are conducted to strengthen risk control measures. The process is supported by defined roles and responsibilities, regular monitoring, competency-based training, and awareness programs. Employees and contractors are encouraged to report unsafe conditions, which are systematically tracked to closure. High-risk operations involving toxic and flammable chemicals are further evaluated through QRA (Quantitative Risk Assessment) and engineering reviews by internal and external experts.

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

Yes. The Company has established clear procedures for employees and workers to report work-related hazards, unsafe conditions, unsafe behaviors, and near-miss incidents. All reports are reviewed through the Company's Health, Safety, and Environment (HSE) system as per defined protocols to ensure timely corrective and preventive actions. The system supports effective risk mitigation and reinforces the Company's commitment to maintaining a safe and secure working environment.

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

Yes. The Company prioritizes the health and well-being of its employees by providing access to non-occupational medical healthcare services across all sites. Dedicated medical support is available to address health concerns and ensure timely medical assistance. The Company also promotes employee wellness through preventive health check-ups and awareness initiatives focused on overall physical and mental well-being. Employees are encouraged to adopt a preventive healthcare approach and make use of these facilities. These measures, along with medical insurance coverage, reinforce the Company's commitment to a healthy, safe, and supportive work environment.

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

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

\*Including in the contract workforce

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

The Company is committed to maintaining high standards of Environmental, Health, and Safety (EHS) through a structured and continuously improving management system across all its sites. The EHS framework, aligned with ISO 45001:2018 standards, applicable regulatory requirements, and corporate sustainability objectives, is implemented across the organization to ensure a safe and healthy working environment. A systematic approach is followed for hazard identification, risk assessment, and risk management through tools such as Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), and Hazard and Operability Study (HAZOP). Risks are controlled using the hierarchy of controls to minimize workplace hazards and ensure effective risk mitigation. The Company conducts regular safety audits, inspections, and periodic EHS performance reviews to monitor compliance and drive continuous improvement. Safety awareness is further strengthened through structured communication, training programs, and competency development initiatives. Adequate resources are allocated to implement corrective and preventive actions, ensuring effective incident management and a strong safety culture across all operations.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
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%
Working Conditions**	100%

\*All locations are certified to ISO 45001:2018 Occupational Health and Safety Management System Standards and underwent third-party audits.

\*\*All Offices were audited during FY 2026 by the qualified internal auditors.

**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.**

Safety-related incidents and near-miss events are systematically investigated in accordance with the Company's EHS management system. Root cause analyses are conducted, and appropriate Corrective and Preventive Actions (CAPA) are implemented across all sites to prevent recurrence. The effectiveness of these actions is regularly reviewed through internal safety audits and periodic monitoring. Key risks identified through health and safety risk assessments are addressed through engineering controls and other systematic risk mitigation measures. Incident learnings are shared across locations to strengthen awareness and continuously improve safety performance, reinforcing a proactive safety culture across the organization.

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

(A) Employees	Yes
(B) Workers	

**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 ensures systematic monitoring of statutory compliance by value chain partners through established processes integrated into routine bill processing and vendor management systems. Periodic reviews and audits are conducted to verify timely deduction and remittance of applicable statutory dues in accordance with regulatory requirements. The Company also emphasizes adherence to principles of business responsibility, transparency, and accountability across its value chain, reinforcing a strong compliance culture and ensuring alignment with applicable laws and ethical business practices.

**3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.**

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes. The Company provides transition assistance to employees upon separation, including retirement and termination of employment, on a case-to-case basis in accordance with applicable policies and statutory requirements. The support provided is guided by the circumstances of exit and is aimed at ensuring a fair, structured, and compliant transition process for employees.

**5. Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices Working Conditions	All of value chain partners (by value of business done with such partners) are assessed for health and safety practices. The Company undertakes routine evaluations, including customer and partner visits where required, to ensure adherence to safe handling practices for technical products. Value chain partners are expected to provide adequate training to relevant stakeholders, both domestic and international, to ensure safe usage, handling, and transportation of products. The Company continues to strengthen engagement with its value chain partners to promote awareness of health and safety standards and ensure alignment with applicable regulatory requirements and industry best practices.

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

Not Applicable. During FY 2025-26, no instances of risks or concerns were identified in relation to the health and safety practices or working conditions of value chain partners.

**PRINCIPLE**

**4**

**Businesses should respect the interests of and be responsive to all its stakeholders.**

**Essential Indicators**

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

At Punjab Chemicals, we recognize that effective stakeholder engagement is essential for responsible business conduct, particularly in the chemicals industry where environmental, health, and safety considerations are of high importance. Engaging with diverse stakeholder groups enables us to understand their expectations, address sustainability-related concerns, and strengthen trust and transparency. We identify our key stakeholders through a structured stakeholder mapping and peer review process. This involves systematically assessing both internal and external stakeholders who may be impacted by, or have an influence on, our operations. These typically include employees, customers, suppliers, regulatory authorities, local communities, and other relevant interest groups. The process helps us evaluate the relevance, influence, and expectations of each stakeholder group, ensuring that engagement efforts are focused on those most critical to our business and sustainability performance. This structured approach enables us to proactively manage concerns, comply with regulatory requirements, and continuously improve our environmental and social performance.

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

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/ No)</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Local Communities/ NGO	Yes	<ul style="list-style-type: none"> <li>Need assessment surveys</li> <li>Regular meetings through field work</li> <li>Emails and telephonic conversations</li> <li>CSR programs</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>CSR Activities</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers/ Vendors/ Third Party Service Providers	No	<ul style="list-style-type: none"> <li>• Emails and Meetings</li> <li>• Training workshop and seminars</li> <li>• Supplier assessment and review</li> <li>• Supplier grievance mechanism</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>• Supplier development</li> <li>• Promoting local supplier</li> <li>• Supplier assessment</li> <li>• Promoting shared growth</li> </ul>
Employees/ and Contracted Workforce	No	<ul style="list-style-type: none"> <li>• Training and Programmes</li> <li>• Employee engagement surveys</li> <li>• Performance appraisal reviews</li> <li>• Grievance redressal mechanism</li> <li>• Emails and Meetings</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>• Employee health, safety and well-being initiatives.</li> <li>• Providing E Learning and development platforms for behavioral and skill development.</li> <li>• Employee engagement and satisfaction.</li> <li>• Updates and communication on policies, processes, systems.</li> </ul>
Shareholders/ Investors	No	<ul style="list-style-type: none"> <li>• Annual Report</li> <li>• Annual General Meeting (AGM)</li> <li>• One-on-One Interactions</li> <li>• Announcement through stock exchanges</li> <li>• Company website</li> <li>• Dedicated email ID for Investor Grievances</li> <li>• Investor/Analyst meet</li> <li>• Quarterly Financial Statements</li> </ul>	Continuous/ Need Basis	<ul style="list-style-type: none"> <li>• Financial performance</li> <li>• Operational performance</li> <li>• Business outlook</li> <li>• CSR Programs</li> <li>• Corporate Governance</li> <li>• Material Disclosures etc.</li> </ul>
Trade Partners	No	<ul style="list-style-type: none"> <li>• Emails and Meetings</li> <li>• Governance meetings Business partner touchpoints</li> </ul>	Periodically/ Need Basis	<ul style="list-style-type: none"> <li>• Constant evaluation of GTM models</li> <li>• Ensuring availability of products</li> <li>• Explain emerging channels of trade</li> </ul>
Government Authorities	No	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Representation through industry association</li> <li>• Written communications</li> </ul>	Periodically/ Need Basis	<ul style="list-style-type: none"> <li>• Share information transparently and with ethical adherence.</li> </ul>

### Leadership Indicators

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

At Punjab Chemicals, structured mechanisms are in place to ensure effective engagement with both internal and external stakeholders on matters related to economic, environmental, social, and governance (ESG) performance. The Company has constituted a Stakeholder Relationship Committee of the Board to facilitate consultation with stakeholders and safeguard their interests, particularly those of shareholders and investors. At the management level, regular engagements are conducted with key stakeholders, including employees, customers, suppliers, and investors, to understand their concerns and expectations. Insights emerging from these interactions are systematically reviewed and escalated to senior management to support informed and strategic decision-making. The Board of Directors receives periodic updates on Environmental, Health, and Safety (EHS) performance, along with key environmental and social indicators. Feedback from stakeholder engagements is incorporated into operational improvements and governance decisions. Additionally, CSR initiatives are periodically reviewed, and updates on community engagement activities are presented to the Board to ensure alignment with the Company's sustainability objectives. These governance practices reflect the Company's commitment to transparent stakeholder engagement, responsible business conduct, and compliance with applicable regulatory frameworks.

**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, stakeholder consultation is used to identify and manage environmental and social topics relevant to the Company. At Punjab Chemicals, we engage with key internal and external stakeholders, including employees, customers, suppliers, and local communities, through structured interactions and feedback mechanisms. These consultations help identify and prioritize material ESG issues. The inputs received are reviewed by management and integrated into relevant policies, operational practices, and sustainability initiatives, particularly in areas such as environmental performance, health and safety, and community welfare.

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

The Company follows a structured and inclusive approach to community development, with a focus on addressing the needs of vulnerable and marginalized stakeholder groups in the areas surrounding its operations. Through regular community engagement, the Company identifies key local needs and implements targeted CSR initiatives aimed at improving quality of life. These initiatives include support for education, healthcare access, poverty alleviation, rural development, livelihood enhancement, skill development, and promotion of employment opportunities. The Company also supports initiatives related to food security and socio-cultural development, ensuring holistic community upliftment. Feedback from these engagements is considered in designing and refining CSR programs to ensure they remain relevant and impactful.

**PRINCIPLE 5**

**Businesses should respect and promote human rights.**

**Essential Indicators**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	427	298	69.79%	372	233	62.63%
Other than Permanent	0	0	0.00%	0	0	0
<b>Total Employees</b>	<b>427</b>	<b>298</b>	<b>69.79%</b>	<b>372</b>	<b>233</b>	<b>62.63%</b>
<b>Worker</b>						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	0	0	0.00%	0	0	0.00%
<b>Total Workers</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>										
Male	383	0	0.00%	383	100.00%	330	0	0.00%	330	100.00%
Female	44	0	0.00%	44	100.00%	42	0	0.00%	42	100.00%
<b>Other than Permanent</b>										
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Workers</b>										
<b>Permanent</b>										
Male	836	0	0.00%	836	100.00%	857	0	0.00%	857	100.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%
<b>Other than Permanent</b>										
Male	787	0	0.00%	787	100.00%	712	0	0.00%	712	100.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%

### 3. Details of remuneration/salary/wages:

#### a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in Lakh)	Number	Median remuneration/ salary/ wages of respective category (₹ in Lakh)
Board of Directors (BoD)*	7	3.40	2	11.80
Key Managerial Personnel**	2	625.50	1	30.00
Employees other than BoD and KMP***	345	7.00	42	7.00
Workers***	813	4.00	1	5.00

\* The Independent Directors and Non-Executive Non-Independent Directors are entitled to Sitting Fees and Commission as per the statutory provisions. Only Non-Executive Directors are included in the Board of Directors, the Managing Director, being a Key Managerial Personnel (KMP), is not included in this category.

\*\* Key Managerial Personnel (KMPs) include the Managing Director, Chief Executive Officer (CEO), Chief Financial Officer (CFO), and Company Secretary (CS) of the Company. Since the Chief Financial Officers worked only for part of the year, their remuneration has not been considered in computing the median

\*\*\*The median salary of the staff/workers is calculated based on employees/workers who worked throughout the entire year. Employees who joined or left during the year have not been considered for computing the median.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.88%	5.81%

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

Yes, a Human Rights Policy is in place, and a designated individual/committee is responsible for overseeing and addressing related impacts or issues.

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

The Company has a structured grievance redressal mechanism in place to address human rights-related concerns in line with its Code of Conduct and internal policies. Employees and stakeholders can report grievances through multiple channels such as email, telephone, or written communication. All complaints are registered and initially reviewed by the HR and Administration departments. Depending on the nature of the issue, investigations are conducted internally or through external experts. Findings and recommendations are reviewed by senior management, and appropriate corrective actions are implemented and documented. The Audit Committee periodically reviews the effectiveness of the grievance redressal mechanism to ensure compliance and continuous improvement.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Child Labor	0	0	-	0	0	-
Forced Labor/ Involuntary Labor	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:**

Particulars	FY 2025-26	FY 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.**

Punjab Chemicals ensures strict confidentiality of complainants in all discrimination and harassment matters. Complaints are handled with sensitivity, and investigations are conducted discreetly, fairly, and impartially. These measures are designed to prevent retaliation and maintain a safe, respectful, and trustworthy workplace environment.

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

Yes. Punjab Chemicals ensures that human rights requirements are appropriately embedded in its business practices. The Company conducts relevant due diligence and integrates applicable human rights principles into its contracts, agreements, and Code of Conduct, where applicable. These principles are communicated to relevant stakeholders, reinforcing the Company's commitment to ethical business conduct, transparency, accountability, and respect for human rights across its operations and partnerships.

**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%
Others – please specify	100%

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

Not Applicable

**Leadership Indicators**

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

During the year, no human rights related grievances or complaints have been reported. However, the Company continues to proactively strengthen its workplace policies to promote a safe, respectful, and inclusive environment.

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

The Company's human rights due diligence framework covers all employees and workers on its payroll. The scope includes assessment of key areas such as freedom of association, prohibition of forced and child labour, compliance with the Prevention of Sexual Harassment (POSH) policy, and other relevant human rights aspects. This process ensures ongoing compliance with applicable laws and alignment with recognized national and international human rights standards, reinforcing responsible and ethical business practices.

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

Yes, the premises are fully accessible to persons with disabilities, in compliance with the requirements outlined in the Act.

**4. Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual harassment	The Company assesses value chain partners through a structured due diligence process covering EHS, CSR, anti-bribery, cybersecurity, and financial stability. Human rights aspects such as prevention of sexual harassment, non-discrimination, prohibition of child and forced labour, and fair wages are also reviewed to ensure alignment with ethical and responsible business practices.
Discrimination at workplace	
Child labour	
Forced labour/involuntary labour	
Wages	
Others – please specify	

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

Not Applicable

**PRINCIPLE 6**

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

**Essential Indicators**

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

<b>Parameter</b>	<b>FY 2025-26</b>	<b>FY 2024-25</b>
<b>From renewable sources (in Gigajoules)</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through sources (C) other	614573	579842
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>614573</b>	<b>579842</b>
<b>From non-renewable sources (in Gigajoules)</b>		
Total electricity consumption (D)	162806	151464
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	77522	2889
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>240328</b>	<b>154354</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>854901</b>	<b>734196</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	0.000083	0.000082
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> Total energy consumed / Revenue from operations adjusted for PPP *	0.001696	0.001685
Energy intensity in terms of physical output Total energy consumed/Total Production in MT converted to KG**	0.019575	0.017920
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

\*The PPP factor has been sourced from IMF database for 2026.

\*\*The year end production in MT data (as on March 31, 2026) has been used for the intensity calculations.

**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

**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.**

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kiloliters)</b>		
i. Surface water	11966m <sup>3</sup>	13225m <sup>3</sup>
ii. Groundwater	110667m <sup>3</sup>	102478m <sup>3</sup>
iii. Third party water	Nil	Nil
iv. Seawater / desalinated water	Nil	Nil
v. Others	Nil	Nil
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>122633m<sup>3</sup></b>	<b>115703m<sup>3</sup></b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>122633m<sup>3</sup></b>	<b>115703m<sup>3</sup></b>
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	0.000012	0.000013
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)*	0.000243	0.000266
<b>Water intensity in terms of physical output**</b>	0.002808	0.002824
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

\*The PPP factor has been sourced from IMF database for 2026.

\*\*The year end production in MT data (as on March 31, 2026) has been used for the intensity calculations.

**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

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

Parameter	FY 2025-26	FY 2024-25
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	Not Applicable	Not Applicable
- No treatment		
- With treatment – please specify level of treatment		
(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		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kiloliters)</b>		

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

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) system at its manufacturing facility to ensure responsible wastewater management. All process effluents are treated through a Multiple Effect Evaporator (MEE), and the recovered condensate is reused within the plant, including for cooling tower operations. This enables complete recycling of wastewater and ensures compliance with applicable environmental norms and ZLD requirements.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	5.44	4.78
Sox	MT	0.76	1.91
Particulate matter (PM)	MT	2.04	1.23
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. No

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

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2400MT	2293.35MT
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	0	0
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO <sub>2</sub> e/rupee turnover	0.00000023	0.00000025
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/rupee turnover adjusted for PPP	0.00000476	0.00000526
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output**</b>	tCO <sub>2</sub> e/MT*kg	0.00005495	0.00005597
<b>Total Scope 1 and Scope 2 emission intensity (optional)-</b> the relevant metric may be selected by the entity	-	Not Applicable	Not Applicable

\*The PPP factor has been sourced from IMF database for 2026.

\*\*The year end production in MT data (as on March 31, 2026) has been used for the intensity calculations.

**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

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

Yes, the entity has undertaken several initiatives focused on reducing Greenhouse Gas (GHG) emissions. The company is promoting the use of renewable energy sources and has implemented solvent recovery systems to minimize solvent losses and associated emissions. Heat recovery systems have been installed to utilize waste heat from process streams, thereby reducing overall energy consumption and dependence on fossil fuels. Additionally, process gases are treated through scrubbers to absorb harmful components and mitigate their environmental impact before release into the atmosphere. There is a developed greenbelt/plantation along the boundary area and inside premises, which acts as a natural carbon sink and helps in improving air quality. Collectively, these measures contribute to lowering emissions, enhancing resource efficiency, and supporting sustainable operations.

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

Parameter	FY 2025-26	FY 2024-25
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	282.12MT	165.10MT
E-waste (B)	0.69MT	0.07MT
Bio-medical waste (C)	0.28MT	0.0008MT
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>283.09MT</b>	<b>165.170MT</b>

Parameter	FY 2025-26	FY 2024-25
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	0.000000028	0.000000018
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)*	0.000000562	0.000000379
<b>Waste intensity in terms of physical output**</b>	0.000006482	0.000004031
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
*The PPP factor has been sourced from IMF database for 2026.		
**The year end production in MT data (as on March 31, 2026) has been used for the intensity calculations.		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	0.620MT	Nil
(ii) Re-used	282MT	Nil
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	<b>282.62MT</b>	<b>Nil</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	1386.89MT	1216.56MT
(ii) Landfilling	2442.76MT	1235.76MT
(iii) Other disposal operations	1.41MT	1.050MT
<b>Total</b>	<b>3831.06MT</b>	<b>2453.37MT</b>

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

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

The entity has implemented a comprehensive waste management system in line with regulatory requirements and best environmental practices. Solid and hazardous wastes generated from process operations are segregated at source and handled scientifically. Dewatering of hazardous sludge is carried out to reduce moisture content and overall waste volume before safe disposal through authorized vendors. Recyclable waste is segregated and sent to approved recyclers, while organic waste is managed through appropriate treatment methods. The company also practices solvent recovery to reuse process solvents, thereby minimizing hazardous waste generation.

To reduce the usage of hazardous and toxic chemicals, the company continuously focuses on process optimization, substitution with less hazardous alternatives wherever feasible, and adoption of efficient technologies. Hazardous wastes are stored, handled, and disposed of as per statutory guidelines, ensuring minimal environmental impact. Overall, the approach emphasizes waste minimization, resource recovery, recycling, and safe disposal.

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

The company's manufacturing facility and office are strategically located in areas that are distanced from ecologically sensitive zones. We are committed to environmental stewardship by minimizing our environmental footprint and maximizing value for all stakeholders.

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

During the financial year, the Company has not undertaken any projects requiring an Environmental Impact Assessment (EIA) under applicable environmental laws and regulations. Accordingly, no EIA was conducted during the reporting period.

**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, during the reporting period, the Company remained in full compliance with all applicable environmental laws, regulations, and guidelines in India, including but not limited to the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and the rules framed thereunder. The Company holds a valid Consent to Operate, issued by the relevant State Pollution Control Board, and there were no instances of non-compliance reported during the period under review.

## Leadership Indicators

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

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

- (i) Name of the area- Derabassi, Lalru and Pune
- (ii) Nature of operations- Manufacturing of Agrochemicals, Specialty Chemicals and Industrial Chemicals.
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	11966m <sup>3</sup>	13225m <sup>3</sup>
(ii) Groundwater	110667m <sup>3</sup>	102478m <sup>3</sup>
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kiloliters)</b>	<b>122633m<sup>3</sup></b>	<b>115703m<sup>3</sup></b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>122633m<sup>3</sup></b>	<b>115703m<sup>3</sup></b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)	0.000012	0.000013
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) Into Surface water	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kiloliters)</b>		

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> Equivalent	0	0
<b>Total Scope 3 emissions per rupee of turnover</b>	MT/₹	0	0
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable	Not Applicable

**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. The entity's business operations are not located within or in proximity to any ecologically sensitive areas as identified in Question 11 of the Essential Indicators. Consequently, there are no significant direct or indirect impacts on biodiversity in such zones. As such, no specific prevention or remediation activities are required in this context.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Integrated Waste Management	<ol style="list-style-type: none"> <li>1. Process automation has been adopted to achieve better control over operations, resulting in improved first pass yield and a reduction in the batch cycle time of the product.</li> <li>2. Additionally, recovery of valuable product has been enhanced by minimizing the washing cycles and extracting dissolved product from the effluent stream, thereby reducing hazardous waste generation and improving overall resource efficiency.</li> <li>3. New technology has been adopted for filtration of intermediate and final products, including installation of Agitated Nutsche Filter Dryers and closed-loop peeler centrifuges. This has enhanced operational safety, improved product handling, and minimized exposure to hazardous materials while ensuring efficient and contained processing.</li> <li>4. Dry vacuum pumps and oil ring vacuum pumps have been installed in place of the conventional steam ejector system, resulting in significant reduction in steam and power consumption. This transition has also minimized effluent generation, contributing to improved process efficiency and reduced environmental impact within the plant.</li> <li>5. Effluent pits at each plant have been equipped with flow measurement systems, enabling real-time monitoring and improved control of effluent generation at the source. This has led to better accountability and enhanced overall efficiency in effluent management.</li> <li>6. Adopted an efficient heat recovery system to minimize heat loss and enhance overall energy efficiency across the process.</li> <li>7. Continuous efforts are being made to optimize process parameters and enhance heat integration (e.g., through heat exchangers), ensuring maximum utilization of available resources and reduction in energy demand.</li> <li>8. A dust collector has been installed in the boiler to effectively control particulate emissions, ensuring compliance with environmental norms and improving air quality within and around the plant.</li> <li>9. An RO plant has been implemented for cooling towers, which helps in reducing cooling tower blowdown and minimizing machine downtime by ensuring consistent water quality and improved system reliability.</li> <li>10. A flash Jet automated pump has been installed on the steam condensate system to recover flash steam, improving energy efficiency, reducing steam consumption, and minimizing losses.</li> <li>11. An economiser has been installed in the boiler to recover waste heat from flue gases, improving fuel efficiency and reducing overall energy consumption and emissions.</li> </ol>	<p>Conservation and efficient utilization of raw materials and natural resources.</p> <p>Reduced hazardous waste and effluent generation, improved resource efficiency and lowered overall environmental impact and operational costs.</p> <p>Enhanced safety and efficiency with minimized exposure and improved product recovery through enclosed, advanced filtration systems.</p> <p>Lower and sustainable energy consumption.</p> <p>Improving accountability and overall efficiency in effluent management.</p> <p>Reduced heat loss leading to improved energy efficiency and optimized process performance.</p> <p>Effective control of particulate emissions.</p> <p>Reduced blowdown and machine downtime through improved water quality and system reliability.</p> <p>Improved energy efficiency with reduced steam consumption and minimized thermal losses through flash steam recovery.</p>
2.	Recycling of Hot Water	Waste hot water generated in the plant is collected and reused for various indirect applications. The regenerated hot water is circulated and utilized in processes where heat is required.	Savings in water consumption and reduction in fuel usage by reusing hot water in plant operations.

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

The Company has a comprehensive Business Continuity and Disaster Management Plan to ensure operational resilience and effective response during disruptions. The framework includes a structured command system for managing Environment, Health and Safety (EHS) emergencies and is supported by a global business continuity framework and business impact assessments. These guide recovery strategies covering life safety, cyber risks, product-related crises, customer service continuity, revenue protection, regulatory compliance, and reputation management. The plan is periodically reviewed and updated through function-wise assessments across operations, ensuring preparedness, resilience, and continuity of critical business activities during any unforeseen events.

**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.**

During the reporting period, no significant adverse environmental impacts were identified arising from the Company's value chain. The Company undertakes regular due diligence to assess environmental, health, safety, and human rights risks across its value chain to ensure compliance and operational resilience. A structured risk management approach is in place to identify, monitor, and address potential risks in a timely manner. The Company remains committed to continuous improvement in its sustainability practices and proactive mitigation of any emerging environmental risks.

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

The Company undertakes a structured due diligence process for its value chain partners, which includes assessment of key Environmental, Health and Safety (EHS) parameters along with anti-bribery, cybersecurity, and financial stability. Environmental aspects form an integral part of this evaluation to ensure compliance with applicable environmental regulations and promote responsible business practices. This assessment framework helps ensure that value chain partners align with the Company's environmental standards and sustainability expectations.

**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 – Nil

**PRINCIPLE 7**

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

**Essential Indicators**

**1. a. Number of affiliations with trade and industry chambers/ associations.**

The Company holds active membership in five recognized 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.**

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	CHEMEXIL-Basic Chemicals, Cosmetics & Dyes Export Promotion Council	National
2	PHDCCI-PHD Chamber of Commerce and Industry	National
3	BCCI-Bombay Chamber of Commerce and Industry	National
4	Crop Care Federation of India	National
5	The Council of EU Chamber of Commerce in 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
Not applicable, No instances of anti-competitive conduct were identified during the reporting period.		

## Leadership Indicators

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

S. 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.	The Company actively engages with trade and industry associations to represent industry perspectives before government bodies and regulatory authorities. All policy advocacy efforts are undertaken in a transparent, responsible, and ethical manner, with due consideration to national interests.	The Company maintains representation across key industry and business associations and actively participates in policy advocacy on critical sectoral issues, contributing to broader industry development and stakeholder interests.	No	Not Applicable	Not Applicable

## PRINCIPLE 8

**Businesses should promote inclusive growth and equitable development.**

### Essential Indicators

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

No Social Impact Assessments (SIA) was conducted during the reporting period.

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

Not Applicable

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

The Company has established a structured grievance redressal mechanism to address concerns of the community and other stakeholders. Grievances, queries, and complaints can be received through designated communication channels and are formally recorded and reviewed. A dedicated CSR and management team coordinates with relevant internal functions to ensure timely acknowledgment, assessment, and resolution of issues raised. The mechanism is aligned with the Company's Code of Conduct and applicable regulatory requirements, ensuring transparency, accountability, and effective stakeholder engagement in addressing community concerns.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	16.60%	6.96%
Directly from within India	54.36%	59.23%

**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	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	100%	100%
Metropolitan	-	-

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

### Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Nil	NA

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

No such projects have been undertaken.

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

No

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

Not Applicable

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit 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
-	-	-

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Preventive Healthcare Projects	1565	100%
2.	Rural Development Projects	1890	100%
3.	Educational Projects	13685	100%
4.	Eradicating Hunger	6000	100%
5.	Development of traditional art and handicrafts	1300	100%

**PRINCIPLE 9**

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

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

The Company has established a structured mechanism to receive, review, and address consumer complaints and feedback. Complaints relating to product quality, personnel, supply, or service matters are routed to specialized teams for prompt and appropriate resolution. These teams assess each concern using their functional expertise and implement necessary corrective actions, including product replacement, where applicable. This streamlined approach ensures timely resolution and reinforces the Company's commitment to customer satisfaction and service excellence.

**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%

**Note:** The Company is dedicated to using environmentally sustainable, recyclable, and reusable materials. This commitment includes responsible recycling and safe product disposal in compliance with Pollution Control Board approved protocols.

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

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

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

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

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

Yes. The Company has established a framework to address cyber security and data privacy risks. Periodic assessments and internal reviews are conducted to ensure the effectiveness of controls and compliance with applicable requirements. Identified risks or vulnerabilities are addressed through defined corrective actions within stipulated timelines. The policy can be accessed at the following link: <https://www.punjabchemicals.com/wp-content/uploads/2023/06/Security-Policy.pdf>.

**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 as no such instances were recorded during the reporting period.

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

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### Leadership Indicators

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

Detailed information about our products and services can be accessed on our official website: [www.punjabchemicals.com](http://www.punjabchemicals.com).

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

The Company prioritizes consumer safety by ensuring that product packaging and labeling provide clear, accurate, and comprehensive information, including usage instructions, composition, intended effects, precautions, and storage guidelines to enable safe and informed use. The Company also emphasizes procurement through authorized distributors to mitigate risks associated with counterfeit or unverified sources. This approach reinforces its commitment to transparency, consumer trust, and product integrity.

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

The Company has established mechanisms to inform consumers of any potential disruption or discontinuation of essential services through designated communication channels such as email and telephone. Consumer queries and concerns are addressed in a timely and transparent manner, ensuring clear and accurate communication regarding any such changes.

**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 provides product labeling that, where applicable, goes beyond statutory requirements and includes additional details such as hazard warnings, safe handling instructions, and relevant contact information to support safe usage and informed decision-making. The Company also undertakes periodic assessments to evaluate consumer satisfaction across its key products/services and major operational locations, supporting continuous improvement in quality and service standards.