

June 06, 2025

<b>DCS-CRD</b> <b>BSE Limited</b> First Floor, New Trade Wing Rotunda Building, Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai 400001 Fax No.2272 3121/2037/2039  Stock Code: 543213	<b>Listing Compliance</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, 5 <sup>th</sup> Floor Plot No. C/1, 'G' Block, Bandra- Kurla Complex Bandra East Mumbai 400 051 Fax No.2659 8237/8238  Stock Code: ROSSARI
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Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25**

Pursuant to the Regulation 34(2)(f) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulation, 2015 (“Listing Regulations”) read with SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, please find enclosed herewith Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2024-25. The BRSR forms an integral part of the Integrated Annual Report for the Financial Year 2024-25.

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

The same may please be taken on record and suitably disseminated to all concerned.

Thanking you,

Yours Sincerely,

**For Rossari Biotech Limited**



Parul Gupta  
**Head - Company Secretary & Legal**  
Membership No.: A38895

Encl.: as above

**ROSSARI BIOTECH LIMITED**

(An ISO 9001:2015 & 14001:2015 Certified Company) (CIN: L24100MH2009PLC194818)

**Regd. Office:** Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai - 400079, Maharashtra, India. T: +91-22-6123 3800

**Factory :** Plot No. 10 & 11, Survey No. 90/1/10/ & 90/1/11/1, Khumbharwadi, Village Naroli, Silvassa - 396235, Dadra & Nagar Haveli (U.T.), India. T: 0260-669 3000

: Plot No. D3/24/3, Opposite Yokohama Tyre, Phase III, G.I.D.C Dahej, Village Galenda, Taluka Vagra, Bharuch-Gujarat - 392130, India. T: +91 2641-661621

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🌐 www.rossari.com

# Business Responsibility & Sustainability Report










At Rossari, sustainability isn't just a component of our strategy-it's the heart of everything we do. Guided by the principles of environmental stewardship, social responsibility, and strong governance, we are committed to creating value that extends beyond business performance. In a world where challenges are shared and interconnected, we see sustainability not as a trend, but as a strategic lever for long-term success.

Our ESG journey is anchored in three key pillars:-

- E** Environmental Stewardship: We are actively reducing our ecological footprint through energy-efficient operations, adoption of renewable energy, water recycling, and responsible waste management-driving meaningful progress in resource conservation.
- S** Social Commitment: By nurturing a diverse and inclusive workplace, prioritising employee well-being, investing in community development, and upholding ethical labor practices, we aim to create positive social impact at every level of our operations.
- G** Governance Excellence: With a strong foundation of ethics, transparency, compliance, and risk management, we ensure every decision reflects integrity and accountability.

For us, sustainability is more than a responsibility-it's a catalyst for innovation, efficiency, and stakeholder trust. Our ESG initiatives not only enhance our brand equity but also forge stronger partnerships and unlock new opportunities for sustainable leadership.

As we move forward in an evolving global environment, we remain steadfast in our belief: sustainability is a collective responsibility and the most powerful path toward a resilient, inclusive, and prosperous future.

 <p><b>PRINCIPLE – 1</b></p> <p>Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable</p>	 <p><b>PRINCIPLE – 2</b></p> <p>Businesses should provide goods and services in a manner that is sustainable and safe</p>	 <p><b>PRINCIPLE – 3</b></p> <p>Businesses should respect and promote the well-being of all employees, including those in their value chains</p>
 <p><b>PRINCIPLE – 4</b></p> <p>Businesses should respect the interests of and be responsive to all its stakeholders</p>	 <p><b>PRINCIPLE – 5</b></p> <p>Businesses should respect and promote human rights</p>	 <p><b>PRINCIPLE – 6</b></p> <p>Businesses should respect and make efforts to protect and restore the environment</p>
 <p><b>PRINCIPLE – 7</b></p> <p>Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent</p>	 <p><b>PRINCIPLE – 8</b></p> <p>Business should promote inclusive growth and equitable development</p>	 <p><b>PRINCIPLE – 9</b></p> <p>Businesses should engage with and provide value to their consumers in a responsible manner</p>

Business Responsibility & Sustainability Report (Contd.)

**SECTION A : GENERAL DISCLOSURES**

**I. Details of the Company**

1.	Corporate Identity Number (CIN) of Company	L24100MH2009PLC194818
2.	Name of Company	Rossari Biotech Limited
3.	Year of Incorporation	2009
4.	Registered Office	Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai - 400079, Maharashtra, India
5.	Corporate Office Address	
6.	Contact Number (Telephone)	+91 22 6123 3800
7.	Email	<a href="mailto:info@rossari.com">info@rossari.com</a>
8.	Website	<a href="http://www.rossari.com">www.rossari.com</a>
9.	Financial Year of Report	The reporting period for Business Responsibility & Sustainability Reporting is from 1 <sup>st</sup> April, 2024 to 31 <sup>st</sup> March, 2025.
10.	Stock Exchange where the shares of the Company are Listed	BSE Limited (Stock Code : 543213) National Stock Exchange of India Limited (Stock Code : ROSSARI)
11.	Paid up Capital (₹ in million)	₹ 110.73 million
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR	Parul Gupta Head-Company Secretary & Legal Contact Details: E-mail: <a href="mailto:investors@rossari.com">investors@rossari.com</a> Direct No.: +91 22 6123 3800
13.	Reporting Boundary	We have reported the data on standalone basis. The reporting data covers the Company headquarters and two manufacturing facilities i.e. Silvassa and Dahej.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

**II. Products/Services**

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture of Chemical and Chemical Products	The Company is mainly engaged in the business of manufacturing of Specialty Chemicals for Textile, Home and Personal Care and Animal Health and Nutrition.	100

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of organic and inorganic chemical compounds n.e.c.	20119	100

**III. Operations**

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

Locations	Number of plants	Number of offices	Total
National	2	1	3
International	-	2	2
		(Company through its representative offices has operations in Bangladesh and Vietnam)	

## Business Responsibility & Sustainability Report (Contd.)

### 19. Markets served by the entity:

- a. Number of locations:

Locations	Number
National (No. of States)	36*
International (No. of Countries)	26

\*28 States and 8 Union Territories

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

The exports of the Company contribute to nearly 27% of its total turnover as of 31<sup>st</sup> March, 2025.

- c. A brief on types of customers:

Rossari, a leading name in the specialty chemicals manufacturing sector, serves a diverse range of customers across multiple industries. The Company offers tailored solutions in key sectors such as Home, Personal Care, and Performance Chemicals (HPPC), Textile Specialty Chemicals (TSC), and Animal Health and Nutrition (AHN). Below is a brief overview of the types of customers Rossari serves:

#### 1. Home, Personal Care, and Performance Chemicals (HPPC)

##### Types of Customers:

- (I) Consumer Goods Companies: Manufacturers of home care and personal care products such as detergents, soaps, shampoos, and cleaning agents.
- (II) Cosmetic Brands: Businesses producing skin care, hair care, and beauty products.
- (III) Contract Manufacturers: Entities that produce personal care products on behalf of brand owners.

#### 2. Textile Specialty Chemicals (TSC)

##### Types of Customers:

- (I) Textile Manufacturers: Companies producing fabrics and garments that require specialised chemicals for dyeing, finishing, and enhancing fabric properties.
- (II) Apparel Brands: Fashion brands that depend on high-performance textile treatments for their product lines.
- (III) Textile Processing Units: Businesses that offer textile finishing services, such as printing, coating, and functionalisation.

#### 3. Animal Health and Nutrition (AHN)

##### Types of Customers:

- (I) Livestock and Poultry Farms: Farms and producers that require additives and supplements to improve the health, growth, and productivity of animals.
- (II) Animal Feed Manufacturers: Companies producing nutritional products for livestock and poultry, requiring specialised ingredients.
- (III) Veterinary Health Organisations: Businesses providing products aimed at maintaining or improving animal health, including nutritional additives and health supplements.

##### Global Expansion: Growing Beyond Borders

Having built a solid foundation in India, Rossari is now stepping confidently onto the global stage. Our strategic expansion into key international markets-including Indonesia, Belgium, Germany, Italy, Colombia, and others-marks a significant milestone in our growth journey. These new geographies allow us to tap into both mature and emerging economies, bringing our solutions closer to customers worldwide.

Through this growing global footprint and a relentless focus on customer-centric innovation, Rossari is poised to deepen relationships, expand influence, and lead the transformation of the specialty chemicals industry-one solution at a time.

## Business Responsibility & Sustainability Report (Contd.)

### IV. Employees

#### 20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	477	388	81.34	89	18.65
2.	Otherthan Permanent (E)	54	47	87.03	7	12.97
3.	Total employees (D + E)	531	435	81.92	96	18.07
<b>WORKERS</b>						
4.	Permanent (F)	58	58	100	-	-
5.	Other than Permanent (G)	679	612	90.13	67	9.87
6.	Total workers (F + G)	737	670	90.91	67	9.09

Note: For the current Financial Year, the total employee count includes personnel from our national and international offices.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	3	1	33.33	2	66.67
2.	Other than Permanent (E)	1	1	100	-	-
3.	Total differently abled employees (D + E)	4	2	50	2	50
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

Note: For the current Financial Year, the total employee count includes personnel from our national and international offices.

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

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	2*	1	50.00

\*Excluding Executive Directors

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

Particulars	2024-25 (Turnover rate in current Financial Year)			2023-24 (Turnover rate in previous Financial Year)			2022-23 (Turnover rate in the year prior to the previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.95	13.48	14.64	41.19	31.75	46.87	26.09	30.40	26.75
Permanent Workers	6.90	NA	6.90	1.64	NA	1.64	NA	NA	NA

Note: The Company has adhered to the guidelines issued by the Securities and Exchange Board of India (SEBI) for Business Responsibility and Sustainability Report ("BRSR") for calculating the turnover rate for all Financial Years.

## Business Responsibility & Sustainability Report (Contd.)

### 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	Unitop Chemicals Private Limited	Subsidiary	80	Yes
2	Tristar Intermediates Private Limited	Wholly owned Subsidiary	100	Yes
3	Buzil Rossari Private Limited	Wholly owned Subsidiary	100	Yes
4	Rossari Consumer Products Private Limited	Wholly owned Subsidiary	100	Yes
5	Romakk Chemicals Private Limited	Subsidiary <sup>@</sup>	50.10	Yes
6	Rossari Bangladesh Limited	Wholly owned Subsidiary	100	Yes
7	Rossari Global DMCC*	Wholly owned Subsidiary	100	Yes
8	Rossari International Limited Company <sup>##</sup>	Wholly owned Subsidiary	100	Yes
9	Rossari Biotech Trading FZE**	Step down subsidiary (Wholly owned subsidiary of Rossari Global DMCC)	100	Yes
10	Unistar Thai Co. Limited***	Step down subsidiary (Wholly owned subsidiary of Rossari Global DMCC)	100	Yes

<sup>@</sup>As per the provisions of Companies Act, 2013

\*Incorporated on 31<sup>st</sup> May, 2024.

<sup>##</sup>Incorporated on 24<sup>th</sup> December, 2024

<sup>\*\*</sup>Incorporated on 07<sup>th</sup> October, 2024

<sup>\*\*\*</sup>Rossari Global DMCC has acquired 100% of the total equity share capital of Unistar Thai Co. Limited on 10<sup>th</sup> December, 2024.

Note: Rossari encourages its subsidiary companies to participate in Business Responsibility and Sustainability Reporting ("BRSR") initiatives.

### VI. CSR Details

#### 24. Details of CSR :

(i) Whether CSR is applicable as per section 135 of the Companies Act, 2013	Yes (₹ in million)
(ii) Turnover (2024-25)	14,316.28
(iii) Net worth (2024-25)	10,771.74

Business Responsibility & Sustainability Report (Contd.)



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)	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://www.rossari.com/enquiry/">https://www.rossari.com/enquiry/</a>	-	-	-	-	-	-
Investors (other than shareholders)	Yes <a href="https://www.rossari.com/enquiry/">https://www.rossari.com/enquiry/</a>	-	-	-	-	-	-
Shareholders	Yes <a href="https://www.rossari.com/investors-contact/">https://www.rossari.com/investors-contact/</a>	3	0	-	2	0	-
Employees and workers	Yes <a href="https://www.rossari.com/wp-content/uploads/2022/02/Whistle-Blower-Policy.pdf">https://www.rossari.com/wp-content/uploads/2022/02/Whistle-Blower-Policy.pdf</a>	-	-	-	-	-	-
Customers	Yes <a href="https://www.rossari.com/enquiry/">https://www.rossari.com/enquiry/</a>	-	-	-	-	-	-
Value Chain Partners	Yes <a href="https://www.rossari.com/enquiry/">https://www.rossari.com/enquiry/</a>	-	-	-	-	-	-
Other	Yes <a href="https://www.rossari.com/enquiry/">https://www.rossari.com/enquiry/</a>	-	-	-	-	-	-





Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Water Stewardship		<p><b>Opportunity:</b></p> <p>At Rossari, we are committed to strengthening our water management practices by focusing on water efficiency through recycling, reuse, and process optimisation. We are also investing in advanced water treatment technologies that ensure responsible water stewardship.</p> <p>Our approach includes active collaboration with local authorities and industry groups to enhance water stewardship and drive meaningful impact. We place strong emphasis on corporate responsibility by pursuing relevant certifications, developing eco-friendly products, and proactively managing water-related risks. Through water conservation initiatives, we aim to realise significant cost savings. Additionally, our focus on wastewater innovation, and leadership in sustainable water practices positions us as a responsible and future-ready organisation.</p>		Positive
3.	Waste management		<p><b>Risks:</b></p> <p>At Rossari, we recognise that waste management presents several critical risks, including environmental damage from improper disposal, health and safety concerns, and potential legal and financial repercussions arising from regulatory non-compliance. Inadequate waste handling not only threatens the environment but can also harm our reputation and disrupt our operations.</p> <p>We also acknowledge the broader challenges posed by insufficient waste disposal infrastructure and the contribution of waste to climate change. As a responsible organisation, we are committed to adopting effective waste management practices that align with regulatory standards, minimise our environmental footprint, and support long-term operational sustainability.</p>	<p>(a) To mitigate waste management risks, we focus on regulatory compliance, waste minimisation, and proper waste segregation.</p> <p>(b) We have developed strict protocols for hazardous waste, promote recycling and reuse, and invest in advanced waste treatment technologies.</p> <p>(c) Our Company opts for pre-processing or co-processing methods for the disposal of hazardous waste instead of incineration, ensuring that hazardous and toxic waste is treated and disposed of responsibly and in a way that promotes circularity. Additionally, we consistently strive to use primarily sustainable packaging materials that can be regularly reused or recycled.</p>	Positive for opportunity & Negative for risk

## Business Responsibility & Sustainability Report (Contd.)




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)
			<p><b>Opportunity:</b></p> <p>At Rossari, we are committed to effective waste management as a key pillar of our sustainability strategy. By reducing waste generation, recovering valuable resources, and implementing energy recovery systems, we are able to significantly lower operational and disposal costs. These practices also help us ensure compliance with environmental regulations, mitigating legal and reputational risks, and strengthen our commitment to responsible operations.</p> <p>Our approach not only minimises environmental impact but also supports the transition to a circular economy by reducing pollution and enhancing resource efficiency. In doing so, we strengthen our reputation as a sustainable and trustworthy organisation, building lasting confidence among our stakeholders.</p>		
4.	Sustainable Chemistry (Product Innovation)		<p><b>Opportunity:</b></p> <p>At Rossari, we are well-positioned to meet the growing demand for green and sustainable products, backed by our state-of-the-art research and development center. We strongly believe in the transformative potential of green chemistry to deliver environmental, social, and economic benefits. Our approach emphasises the use of bio-based raw materials, reducing reliance on petroleum-derived inputs, lowering carbon emissions, and supporting the principles of a circular economy.</p> <p>Green Chemistry also plays a crucial role in conserving energy and natural resources while enhancing the efficiency, safety, and quality of our chemical products and processes. Through this commitment, we continue to foster innovation and drive sustainable progress across our operations.</p>		Positive

Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Occupational Health and Safety		<p><b>Risk:</b></p> <p>At Rossari, we recognise that in the chemical industry, inadequate health and safety practices can lead to operational disruptions, project delays, and significant reputational and legal risks. Ensuring the health and safety of our employees, partners, and surrounding communities is a top priority, and we are committed to maintaining the highest standards of safety across all our operations.</p>	<p>(a) Employee health and safety are core to our values. Rossari operates under a globally integrated management system, adhering with leading international standards, including ISO 45001:2018 for Occupational Health and Safety Management, ISO 9001:2015 for Quality Management, and ISO 14001:2015 for Environmental Management System.</p> <p>(b) The Company places a strong emphasis on employee health and safety through its policies and promotes an inclusive, rewarding work environment to engage and motivate employees.</p> <p>(c) We regularly conduct health and safety training, health checkups, and awareness sessions for employees and workers.</p> <p>(d) The Company implements various safety measures, including an On-Site Emergency Plan, Standard Operating Procedures (SOPs), on-site safety rules, and administrative controls.</p> <p>(e) Safety audits are conducted annually by an external agency, with regular checks by Company leadership based on pre-defined checkpoints.</p>	Negative
6.	Employee Development		<p><b>Risk:</b></p> <p>At Rossari, we understand that high employee turnover can pose significant risks to the organisation, including increased recruitment and training costs, loss of critical institutional knowledge, and a potential decline in productivity. We are committed to fostering a positive and engaging work environment to retain talent and maintain continuity across our operations. Furthermore, we place strong emphasis on compliance with labor laws, employment regulations, and workplace safety standards to minimise legal liabilities and avoid financial penalties, while upholding our responsibility as an ethical and employee-centric organisation.</p>	<p>(a) Identifying and nurturing a talent pipeline for individuals in leadership positions.</p> <p>(b) Regularly assessing employee engagement, identifying areas of concern, and making efforts to address and resolve these issues.</p> <p>(c) Ensuring compliance with regulations regarding wages, working hours, employee rights, and health and safety standards to mitigate potential risks.</p>	Positive for opportunity & Negative for risk.



Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Business Ethics and Regulatory Compliance	          	<p><b>Risk:</b></p> <p>At Rossari, we recognise that ethical misconduct, governance failures, and regulatory breaches can result in serious consequences-including legal penalties, operational disruptions, and reputational damage. Such incidents not only affect stakeholder trust but can also undermine employee morale and organisational culture. Furthermore, the loss of sensitive data-whether through cyber-attacks or internal leaks-poses significant risks to our credibility and business continuity. As a responsible organisation, we are committed to upholding strong ethical standards, robust governance frameworks, and comprehensive data protection measures to safeguard our people, operations, and stakeholders.</p> <p><b>Opportunity:</b></p> <p>At Rossari, we believe that upholding high ethical standards, integrity, and strong governance practices is essential to enhancing our brand value and reputation. By embedding these principles into our operations, we strengthen stakeholder trust and build lasting relationships. Our continued investment in robust governance frameworks enables us to effectively mitigate risks, enhance organisational resilience, and foster a culture of accountability and innovation—ultimately driving long-term value creation for the Company and its stakeholders.</p>	<p>(a) The Company ensures robust compliance and ethical standards through regular monitoring of laws, maintaining a strong compliance framework, conducting risk assessments, using compliance software, and adhering to legal requirements both in letter and spirit.</p> <p>(b) It upholds ethics through ‘The Rossari Code’, regular ethics training, raising employees awareness about unethical practices, implementing governance structures, and encouraging whistleblowing.</p> <p>(c) Additionally, the Company prioritises data protection by investing in IT security tools, performing regular audits, and ensuring proper data backup and recovery practices.</p>	Positive for opportunity & Negative for risk
9.	Supply Chain Sustainability		<p><b>Risk:</b></p> <p>At Rossari, we recognise that ensuring supply chain sustainability in the chemical manufacturing sector involves navigating a range of potential risks. These include challenges related to regulatory compliance, reputational impact, and disruptions caused by environmental, social or geopolitical factors or resource scarcity. Social and ethical concerns-such as labor rights violations or negative effects on local communities- pose significant risks that demand careful oversight. On the financial front, the absence of sustainable sourcing practices and logistical inefficiencies can lead to increased operational costs.</p>	<p>(a) To address supply chain sustainability risks, Rossari prioritises regulatory compliance, improves transparency, and fosters strong relationships with suppliers.</p> <p>(b) We mitigate disruptions by diversifying suppliers and investing in resilience. Tackling social, ethical, and financial risks includes implementing supplier codes and mitigating legal risks through well-defined contracts.</p>	Negative

## Business Responsibility & Sustainability Report (Contd.)

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://www.rossari.com/corporate-governance/">https://www.rossari.com/corporate-governance/</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*
4. Name of the national and international codes/certifications/ labels/ standards	All policies comply with the relevant laws of the country, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and the National Guidelines on Responsible Business Conduct. Furthermore, the policies have been developed in alignment with ISO standards, wherever applicable.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Sustainability is embedded in Rossari's core strategy, with key focus areas including: <ul style="list-style-type: none"> <li>• Energy &amp; Water Conservation</li> <li>• Greenhouse Gas Emissions Reduction</li> <li>• Renewable Energy Generation</li> <li>• Waste Reduction &amp; Responsible Disposal</li> <li>• Tree Plantation &amp; Biodiversity</li> <li>• Employee Development &amp; Workplace Safety</li> <li>• Consumer Health &amp; Safety</li> <li>• Sustainable Product Innovation</li> <li>• Ethical Governance &amp; Compliance</li> </ul>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	During the Financial Year under review, we have identified our key ESG focus areas and material topics. Moving forward, we will present the Company's performance against specific commitments in the coming years.								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	<p>Mr. Edward Menezes, Executive Chairman of the Company, oversees the sustainability initiatives.</p> <p>At Rossari, sustainability is not a peripheral concern-it is central to our business strategy and long-term vision. We see Environmental, Social, and Governance (ESG) principles as key enablers of value creation, operational resilience, and stakeholder confidence. Our efforts go beyond compliance; they reflect our belief that responsible business is essential to sustainable growth.</p> <p>We are advancing this vision by investing in environmentally responsible technologies, including the fermentation-based production of biosurfactants-part of our transition towards low-impact, high-performance green chemistry solutions. A major milestone in our journey has been the initiation of a product footprint study, allowing us to evaluate and reduce the environmental impact of our products throughout their lifecycle. These insights are shaping the science-aligned, data-driven ESG targets that will guide our innovation agenda in the years ahead.</p> <p>To ensure our priorities reflect both stakeholder expectations and global standards, we conducted a comprehensive materiality and gap assessment. This has informed the development of a structured ESG roadmap, offering a clear path toward short-, medium-, and long-term sustainability objectives.</p>								

Business Responsibility & Sustainability Report (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p>Environmental stewardship is demonstrated through tangible actions-from GHG emissions management and energy efficiency to water conservation and circular waste practices. A flagship initiative is the creation of a 10-acre green belt adjacent to our manufacturing site developed in partnership with GIDC-which reflects our commitment to going beyond compliance and contributing to ecological restoration.</p> <p>Equally important is our social commitment. We are expanding opportunities for economic inclusion by training and integrating underrepresented groups into our workforce, while strengthening our CSR programmes focused on education, healthcare access, and essential community services. Within the organisation, we continue to invest in employee wellbeing, safety, and professional growth, fostering a culture of innovation and inclusion.</p> <p>We also recognise the evolving landscape of ESG risks-be it climate-related disruptions, supply chain vulnerabilities, digital security, or regulatory dynamics. Our response is proactive: strengthening governance systems, promoting transparency, and embedding ESG principles across all levels of decision-making.</p> <p>Looking ahead, our focus is clear: to build a sustainable, inclusive, and future-ready enterprise, where business excellence and environmental responsibility go hand in hand. With a strong ESG foundation and an adaptive mindset, Rossari is poised to lead with purpose in the green transformation of the speciality chemicals sector.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business responsibility policy (ies).	<p>Name : Mr. Edward Menezes Designation : Executive Chairman DIN : 00149205</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, Mr. Edward Menezes, Executive Chairman, oversees and periodically reviews the Business Responsibility and Sustainability Initiatives of the Company. The CSR Committee (formed under Section 135 of the Companies Act, 2013) also reviews the performance of CSR programmes and initiatives of the Company.</p>								

\*The Company's Business Responsibility Policy is applicable to the management and all employees of the Company. The Company encourages and expects its Supply Chain partners to adopt the Business Responsibility and Sustainability Reporting (BRSR) practices and as we evolve into the framework, we aim to work towards making all our Supply Chain partners ESG compliant.

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	Under the leadership of the Board, the Executive Chairman acts as the top authority for overseeing and assessing the effectiveness of our systems and processes. Additionally, the Audit Committee reviews the effectiveness of grievance redressal mechanisms and ensures compliance with the Company's Code of Conduct. Meanwhile, the CSR Committee is responsible for overseeing the planning, implementation, and monitoring of the Company's Corporate Social Responsibility initiatives. This includes ensuring that social development programme align with statutory requirements and strategic priorities, focusing on areas such as education, healthcare, community development, and environmental sustainability.									Periodically / Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres to all relevant statutory requirements and promptly addresses any instances of non-compliance. This is regularly reviewed by the Board of Directors.									Ongoing Basis								

## Business Responsibility & Sustainability Report (Contd.)

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, periodic review of all its adopted policies are internally conducted by the management.								

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE



#### PRINCIPLE 1 - ETHICS, TRANSPARENCY AND ACCOUNTABILITY

##### 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	Percentage of person in respective category by the awareness programme
Board of Directors (BODs)	8	<p>Throughout the year, the Board of Directors of the Company, has dedicated time to address a wide range of topics pertaining to:</p> <ul style="list-style-type: none"> <li>(a) Company's operations and strategy and annual budget of the Company;</li> <li>(b) Business Overview;</li> <li>(c) CSR strategy framework;</li> <li>(d) Updates on Subsidiaries;</li> <li>(e) Statutory Compliance;</li> <li>(f) Regulatory updates at Board and Audit Committee Meetings;</li> <li>(g) Expansion Plan(s);</li> <li>(h) Investor Grievances, etc.</li> </ul> <p><b>Impact:</b> The comprehensive update and awareness sessions for the Board of Directors has significantly impacted the Company's strategic decision-making, operational efficiency, compliance, and stakeholder relationships. This ensures that the Board of Directors has the latest updates in order to drive the Company towards sustainable growth and success.</p>	100

Business Responsibility & Sustainability Report (Contd.)

Segment	Total number of training and awareness programmes held	Topics/ Principles covered under the training and its impact	Percentage of person in respective category by the awareness programme
Key Managerial Personnel (KMPs)	8	<p>The Key Managerial Personnel are regularly provided with updates on matters pertaining to wide range of topics:</p> <ul style="list-style-type: none"> <li>(a) Company's operations and strategy and annual budget of the Company;</li> <li>(b) Business Overview;</li> <li>(c) CSR strategy framework;</li> <li>(d) Updates on Subsidiaries;</li> <li>(e) Statutory Compliance;</li> <li>(f) Regulatory updates at Board and Audit Committee Meetings;</li> <li>(g) Expansion Plan(s);</li> <li>(h) Investor Grievances, etc.</li> </ul> <p><b>Impact:</b> The comprehensive update and awareness sessions for the Key Managerial Personnel have equipped them with the latest knowledge and insights, ensuring they are well-prepared to navigate the dynamic business environment effectively.</p>	100
Employees other than BOD and KMPs	56	<p>Various skill development and knowledge upgradation trainings were conducted for employees including the following trainings:</p> <ul style="list-style-type: none"> <li>(a) Code of Conduct;</li> <li>(b) Samvad – Giving and receiving feedback;</li> <li>(c) Health and Safety awareness sessions;</li> <li>(d) Sustainability;</li> </ul> <p><b>Impact:</b> These diverse training efforts have collectively contributed to creating a safer, more ethical, and high-performing workplace. Employees are now better equipped with essential skills in communication, ethical decision-making, safety, and sustainability. The result is improved collaboration, regulatory compliance, employee well-being, and a stronger organisational culture that supports long-term, sustainable success.</p>	100
Workers	423	<p>Sessions have been conducted to develop skills and update their knowledge with the aim of providing safer work place for all workers at the plants as follows:</p> <ul style="list-style-type: none"> <li>(a) Occupational Health and Safety related training and awareness sessions;</li> <li>(b) Advance Fire Fighter Training;</li> <li>(c) Code of Conduct</li> <li>(d) Prevention of Sexual Harassment of Women at Workplace (POSH) Workshop</li> </ul> <p><b>Impact:</b> The comprehensive training initiatives, including the POSH Workshop, Code of Conduct sessions, Occupational Health and Safety trainings, alongside Skill Up-gradation programme, have collectively enhanced worker well-being, professionalism, safety awareness, and skill sets. These efforts have fostered a safe workplace, promoting respect, compliance, and continuous personal and professional development among staff.</p>	100

## Business Responsibility & Sustainability Report (Contd.)

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:

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

No fines, penalties, punishments, awards, compounding fees, or settlement amounts were paid in proceedings by the entity, directors, or Key Managerial Personnel with regulators, law enforcement agencies, or judicial institutions during the Financial Year under review.

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
-	-

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

Yes, the Company is committed to promoting and encouraging ethical business conduct among all employees and stakeholders, including adherence to anti-corruption and anti-bribery principles. This commitment is clearly outlined in our Business Responsibility and Sustainability Policy and Code of Ethics. These documents can be accessed in the Corporate Governance Section on the Company's website at [www.rossari.com/corporate-governance/](http://www.rossari.com/corporate-governance/).

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	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Directors	-	-
Key Managerial Personnel (KMPs)	-	-
Employees other than BODs and KMPs	-	-
Employees	-	-
Workers	-	-

Note: There were no instances of disciplinary action taken against any Directors, Key Managerial Personnel (KMPs), employees, or workers by any law enforcement agency in connection with charges of bribery or corruption.

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

Particulars	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-

Note: There were no instances of complaints with regard to conflict of interest against any Director and, Key Managerial Personnel (KMPs).

## Business Responsibility & Sustainability Report (Contd.)

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:

There were no instances of disciplinary action taken against any Directors, Key Managerial Personnel (KMPs), employees, or workers by any law enforcement agency in connection with charges of bribery or corruption and conflicts of interest.

8. Number of days of accounts payables (Accounts payable \*365) / Cost of goods/services procured):

Particulars	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Number of days of accounts payables	97.79	88.14

9. Openness of business:

Details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameters	Metrics	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Concentration of Purchases	(a) Purchases from trading houses as % of total purchases	-	-
	(b) Number of trading houses where purchases are made from	-	-
	(c) Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	(a) Sales to dealers / distributors as % of total sales	15	17
	(b) Number of dealers / distributors to whom sales are made	215	195
	(c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	20	17
Share of RPTs in	(a) Purchases (Purchases with related parties / Total Purchases)	50%	39%
	(b) Sales (Sales to related parties / Total Sales)	8%	5%
	(c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	67%	98%
	(d) Investments (Investments in related parties / Total Investments made)	92%	93%

Note: Concentration of sales - Improved methodologies have led to the reinstatement of the numbers for the previous Financial Year.

### Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	-	-	-

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

Yes, the Company has established a Code of Ethics for the Board of Directors, Key Managerial Personnel, and other Senior Management members, providing clear guidelines for identifying and disclosing any actual or potential conflicts of interest with the Company. On an annual basis, the Company obtains declarations from its Board of Directors, Key Managerial Personnel, and Senior Management regarding any entities in which they have an interest that may result in a conflict of interest. The Company ensures that all necessary approvals, as per applicable laws, are obtained before engaging in transactions with these entities. The policy is available on the Company's website at [www.rossari.com/corporate-governance/](http://www.rossari.com/corporate-governance/).

## Business Responsibility & Sustainability Report (Contd.)



### PRINCIPLE 2 – SUSTAINABLE AND SAFE GOODS AND SERVICES

#### Essential Indicators

- 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:

Particulars	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	Details of improvements in environment and social impacts
R&D	-	-	-
Capex	-	-	-

- Does the entity have procedures in place for sustainable sourcing: (Yes/No)  
Yes.
  - If yes, what percentage of inputs were sourced sustainably:  
Approximately 14% of the entity's inputs were sourced sustainably during the reporting period. As part of our ongoing commitment to sustainability, we actively seek to collaborate with suppliers who share our environmental and social responsibility values. This includes sourcing materials certified by recognised sustainability standards, engaging with suppliers that demonstrate verified environmental practices, and prioritising inputs from local or ethically responsible sources.

- 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:

While end-of-life reclamation is not a standard practice, our Company has established a structured and compliant process to manage the reclamation of products under specific circumstances, including broken, damaged, expired, or returned goods, as well as reference and stability samples from Quality Assurance (QA) and Quality Control (QC). The process begins with the receipt and meticulous documentation of returned products from warehouses, channel partners, and QA/QC departments, ensuring accurate records of each item. These materials undergo thorough verification to confirm batch numbers and quantities before being segregated based on predefined parameters such as quantity and packaging.

Printed materials, including literature, pack inserts, and carton boxes, are systematically defaced and handled as paper waste, either dispatched for co-processing/pre-processing as non-hazardous material or securely shredded for disposal. All disposal and dispatch activities require prior approval from authorised personnel, ensuring compliance with regulatory and environmental standards. Transportation is coordinated through authorised vendors to approved facilities, with weighment checks conducted before and after loading to maintain accountability. The process concludes with comprehensive documentation, including manifest forms and non-returnable gate passes, to ensure full traceability of consignments.

This rigorous approach underscores our commitment to environmental responsibility and regulatory compliance, ensuring that returned and expired materials are managed sustainably and ethically.

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

The Extended Producer Responsibility ("EPR") is applicable to the entity's activities. The waste collection plan is in line with the EPR plan submitted to Central Pollution Control Board and all requirements have been met.

#### Leadership Indicators

- 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:

Sr. No.	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 the web-link.
1	-	-	-	-	-	-

Note: The Company is in process of conducting a Product Carbon Footprint (PCF) study for its few major products.



**PRINCIPLE 3 - EMPLOYEE WELL-BEING**

**Essential Indicators**

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

Category	Percentage of employees covered										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefit		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	388	388	100	388	100	-	-	-	-	-	-
Female	89	89	100	89	100	89	100	-	-	-	-
<b>Total</b>	<b>477</b>	<b>477</b>	<b>100</b>	<b>477</b>	<b>100</b>	<b>89</b>	<b>100</b>	-	-	-	-
<b>Other than Permanent Employees</b>											
Male	47	47	100	47	100	-	-	-	-	-	-
Female	7	7	100	7	100	7	100	-	-	-	-
<b>Total</b>	<b>54</b>	<b>54</b>	<b>100</b>	<b>54</b>	<b>100</b>	<b>7</b>	<b>100</b>	-	-	-	-

Note: For the current Financial Year, the total employee count includes personnel from our national and international offices.

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

Category	Percentage of workers covered										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefit		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	58	58	100	58	100	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>58</b>	<b>58</b>	<b>100</b>	<b>58</b>	<b>100</b>	-	-	-	-	-	-
<b>Other than Permanent Workers</b>											
Male	612	612	100	612	100	-	-	-	-	-	-
Female	67	67	100	67	100	67	100	-	-	-	-
<b>Total</b>	<b>679</b>	<b>679</b>	<b>100</b>	<b>679</b>	<b>100</b>	<b>67</b>	<b>100</b>	-	-	-	-

Note: For the current Financial Year, the total employee count includes personnel from our national and international offices.

- c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):

Particulars	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.08	0.03

## Business Responsibility & Sustainability Report (Contd.)

### 2. Details of retirement benefits:

Benefits	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	*No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund (PF)	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employees' State Insurance (ESI)	0.6	100	Yes	0.5	100	Yes
Others- please specify	-	-	-	-	-	-

### 3. Accessibility of workplaces:

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

The Company is firmly committed to fostering an inclusive and equitable workplace for all employees. In alignment with this commitment, we have taken proactive steps to make our facilities accessible to individuals with disabilities. Our premises are equipped with features such as ramps, railings, and wheelchair access to ensure a supportive and barrier-free environment. We continue to explore opportunities to enhance accessibility and promote a culture of dignity, respect, and equal opportunity for everyone.

### 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 providing equal employment opportunities without discrimination on any grounds, in accordance with the rights of Persons with Disabilities Act, 2016. Discrimination in all forms and across all levels is explicitly addressed in the Code of Conduct for employees. The same is available on the website of the Company at [www.rossari.com/internal-policies/](http://www.rossari.com/internal-policies/).

### 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 %	-	-	-
<b>Total</b>	<b>100 %</b>	-	-	-

Note : During the current Financial Year, one employee availed maternity leave and has successfully returned to work. The retention rate will be disclosed upon completion of the 12-month period following her return, in accordance with standard reporting practices.

### 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:

Particulars	Yes/ No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, through its Whistle Blower Mechanism, the Company provides a grievance redressal mechanism and encourages its workers to bring to attention any instances of unethical behaviour, incidents, frauds or violation. The Company has created specific Email ID through which, workers can send email directly to the Audit Committee Chairman or the Members of the Audit Committee. Additionally, the Company practices an open-door approach through which the workers can raise their grievances with their immediate senior(s) or the Human Resource Department.
Other than Permanent Workers	Yes, the other than permanent workers communicate their grievances through their respective supervisors. The grievances are further communicated to the Company for necessary action and resolution of the grievances. Additionally, they can also report on any instances of unethical behavior, incident or violations through the Company's Whistle blower Mechanism. The Company has also placed "Suggestion Box" at its facilities which can be used by the workers to raise their grievances.

## Business Responsibility & Sustainability Report (Contd.)

Particulars	Yes/ No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, through its Whistle Blower Mechanism, the Company provides a grievance redressal mechanism and encourages its employees to bring to attention any instances of unethical behaviour, incidents, frauds or violation. The Company has created specific Email ID through which, employees can send email directly to the Audit Committee Chairman or the Members of the Audit Committee. Additionally, the Company practices an open-door approach through which the employees can raise their grievances with their immediate senior(s) or the Human Resource Department.
Other than Permanent Employees	Yes, the other than permanent employees communicate their grievances through their respective supervisors. The grievances are further communicated to the Company for necessary action and resolution of the grievances. Additionally, they can also report on any instances of unethical behavior, incident or violations through the Company's Whistle blower Mechanism. The Company has also placed "Suggestion Box" at its facilities, which can be used by the employees to raise their grievances.

### 7. Membership of employees and worker in association(s) or Unions recognised by the Company:

Benefits	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>477</b>	-	-	<b>388</b>	-	-
Male	388	-	-	326	-	-
Female	89	-	-	62	-	-
<b>Total Permanent Workers</b>	<b>58</b>	-	-	<b>62</b>	-	-
Male	58	-	-	62	-	-
Female	-	-	-	-	-	-

Note: For the current Financial Year, the total employee count includes personnel from our national and international office.

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

Category	2024-25 (Current Financial Year)					2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
<b>Employees</b>										
Male	388	388	100	388	100	334	334	100	334	100
Female	89	89	100	89	100	69	69	100	69	100
<b>Total</b>	<b>477</b>	<b>477</b>	<b>100</b>	<b>477</b>	<b>100</b>	<b>403</b>	<b>403</b>	<b>100</b>	<b>403</b>	<b>100</b>
<b>Workers</b>										
Male	670	670	100	670	100	674	674	100	674	100
Female	67	67	100	67	100	67	67	100	67	100
<b>Total</b>	<b>737</b>	<b>737</b>	<b>100</b>	<b>737</b>	<b>100</b>	<b>741</b>	<b>741</b>	<b>100</b>	<b>741</b>	<b>100</b>

Note: For the current Financial Year, the total employee count includes personnel from our national and international office. The figures in the table account for permanent employees.

## Business Responsibility & Sustainability Report (Contd.)

### 9. Details of performance and career development reviews of employees and workers:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
<b>Employees</b>						
Male	388	388	100	334	334	100
Female	89	89	100	69	69	100
<b>Total</b>	<b>477</b>	<b>477</b>	<b>100</b>	<b>403</b>	<b>403</b>	<b>100</b>
<b>Workers</b>						
Male	670	670	100	674	674	100
Female	67	67	100	67	67	100
<b>Total</b>	<b>737</b>	<b>737</b>	<b>100</b>	<b>741</b>	<b>741</b>	<b>100</b>

Note: For the current Financial Year, the total employee count includes personnel from our national and international office. The figures in the table account for permanent employees.

### 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, we have implemented a comprehensive Occupational Health and Safety Management System that extends across all locations and includes employees, workers, and third-party contractors.. This system covers Hazard and Operability Studies (“HAZOP”) for all processes, Hazard Identification and Risk Assessment (“HIRA”), Pre-Startup Safety Reviews (“PSSR”), Near-Miss Reporting, a work permit system, incident investigation protocols, and continuous monitoring by dedicated firemen and safety officers round the clock.

- 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 employs several processes to routinely identify work-related hazards and assess associated risks. These efforts support proactive safety management across both **routine** and **non-routine** activities.

#### For Routine Activities:

- ▶ Facility Rounds: Regular inspections help identify potential hazards in daily operations.
- ▶ Near Miss Reporting: Employees are encouraged to report near misses, allowing early detection of unsafe conditions.
- ▶ Work Permit System: Applied to routine tasks involving inherent risks (e.g., hot work, chemical handling).
- ▶ Hazard Identification and Risk Assessment (HIRA): Used to assess and control risks in standard operational procedures.

#### For Non-Routine Activities:

- ▶ Task-Specific Hazard Identification and Risk Assessment (HIRA): Performed for unique or one-time tasks lacking established Standard Operating Procedure (SOPs).
- ▶ Root Cause Analysis: Conducted following incidents or deviations during non-standard operations.
- ▶ Ad-hoc Near Miss Reporting: Especially critical for identifying unexpected hazards in unfamiliar scenarios.

These methods ensure the continuous and proactive identification of hazards and risk assessments across all operational activities, reinforcing the Company’s commitment to occupational health and safety.

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

Yes, we provide induction training to every worker, which includes processes for reporting work-related hazards and instructions on how to remove themselves from such risks.

## Business Responsibility & Sustainability Report (Contd.)

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

Yes, employees and workers have access to on-site medical and healthcare services for non-occupational health concerns, including common conditions and emergency care. Additionally, they can receive medical treatment at a network of hospitals nationwide, covered under the organisation's health insurance plan.

11. Details of safety related incidents:

Safety Incident/Number	Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Note: There have been no reported safety incidents in the current Financial Year.

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

Ensuring a safe and healthy workplace is of utmost importance to us. As a specialty chemical manufacturing Company, we place a strong emphasis on maintaining a safe working environment, particularly at our manufacturing facilities.

To uphold workplace safety and well-being, we have implemented the following initiatives:

- (a) **Routine Safety Inspections:** Regular workplace inspections are conducted to identify hazards, assess potential risks, and pinpoint areas for improvement.
- (b) **Comprehensive Safety Training:** Employees receive thorough safety training covering hazard recognition, proper use of personal protective equipment (PPE), emergency procedures, and safe work practices. Specialised training is also provided for employees working in high-risk areas or handling hazardous materials.
- (c) **Emergency Preparedness:** Detailed emergency response plans are developed and communicated to all employees, outlining procedures for various scenarios, including fires, chemical spills, medical emergencies, and natural disasters.
- (d) **Employee Health & Wellness Programme:** We actively promote employee well-being through initiatives such as stress management workshops and wellness programme aimed at enhancing overall health.
- (e) **Ergonomic Workplace Optimisation:** To minimise physical strain and discomfort, we conduct ergonomic assessments, provide ergonomic furniture and tools, and implement best practices for workplace ergonomics.
- (f) **Regulatory Compliance:** We stay updated on occupational health and safety regulations to ensure full compliance with legal requirements. Our safety policies and procedures are regularly reviewed and updated to align with evolving regulations and industry standards.
- (g) **HAZOP Studies:** We conduct HAZOP (Hazard and Operability) studies to proactively identify potential operational hazards and implement appropriate preventive and control measures.

By implementing these measures, we reaffirm our commitment to providing a safe and healthy work environment, enabling our employees to perform their duties with confidence and serenity.

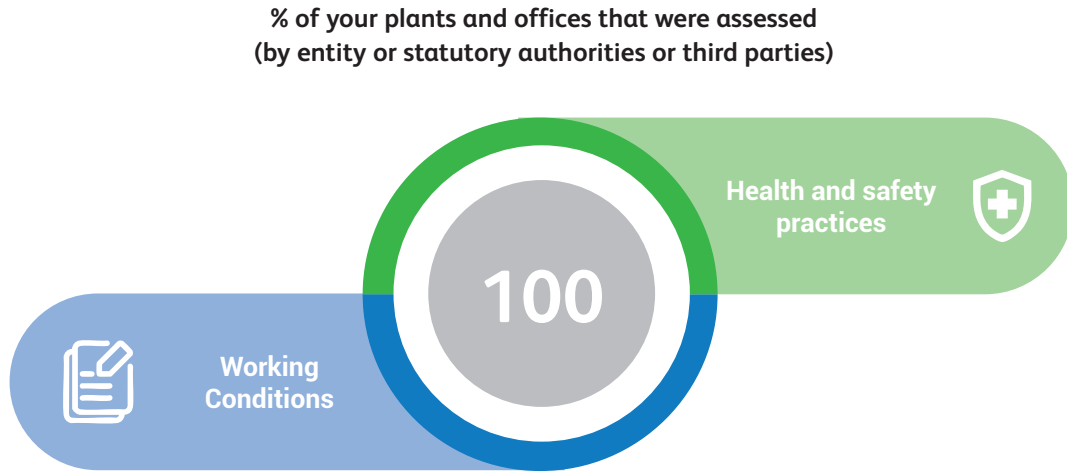
13. Number of Complaints on the following made by employees and workers:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

Note: There were no employee or worker complaints related to working conditions or health and safety in the current Financial Year.

Business Responsibility & Sustainability Report (Contd.)

14. Assessments for the year:



Note: Based on the assessments carried out by the Company internally.

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:

No safety-related incidents were reported during the Financial Year under review; therefore, no corrective actions were required. Furthermore, assessments of health and safety practices and working conditions did not identify any significant risks or concerns.

**Leadership Indicators**

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No):

Yes, Employee’s wellbeing is a priority for the management of the Company. In the unfortunate case of death of an employee or a worker, the Company supports the next of kin and the family to claim their dues that are legally available to them and as per their entitlement as defined by the Company policy from time to time.

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 is committed to complying with all applicable laws and regulations. It provides the required confirmations and information to value chain partners to facilitate the deduction of statutory dues. Furthermore, the Company takes appropriate measures to ensure that all applicable statutory dues related to its transactions are accurately deducted and deposited in accordance with the relevant legal provisions.

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:

	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	
	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

Note: In the current Financial Year, there were no cases of high-consequence work-related injuries, ill-health, or fatalities among employees or workers. Hence, this question is not applicable.

## Business Responsibility & Sustainability Report (Contd.)

4. Does the entity provide transition assistance programme 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 programme to support continued employability and effectively manage career transitions due to retirement or termination. Notably, some retired employees are rehired as retainers or consultants, allowing the Company to benefit from their extensive expertise and experience, which have played a key role in its growth.

5. Details on assessment of value chain partners:

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

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.

The Company is currently in the process of developing a comprehensive supplier evaluation form to assess health and safety practices and working conditions across its value chain. This initiative aims to proactively identify potential risks or concerns.



### PRINCIPLE 4 - STAKEHOLDER ENGAGEMENT

#### Essential Indicators

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

The Company follows a structured and dynamic approach to identify and engage with its key stakeholder groups. This process involves recognising individuals, communities, organisations, or entities that have a direct or indirect influence on, or are impacted by, the Company's operations, products, or decisions.

Stakeholder identification is not a one-time activity but an ongoing effort aligned with our strategic priorities and sustainability agenda. We continuously refine this process to ensure it reflects the evolving nature of our business and external environment.

To effectively identify and prioritise stakeholders, we evaluate them based on the following core attributes:

- **Dependency:** Stakeholders who are directly reliant on the Company's operations, products, or services, or those on whom the Company depends to function efficiently.
- **Responsibility:** Stakeholders to whom the Company holds legal, ethical, commercial, or operational obligations.

We prioritise engagement with stakeholders based on their level of influence and the significance of their interest in our operations. This enables us to understand their expectations, address material concerns, and incorporate their feedback into strategic and operational decisions.

Regular interactions across formal and informal channels-such as meetings, surveys, consultations, feedback mechanisms, and collaborative initiatives-help us foster strong relationships and create long-term, shared value. Each stakeholder group plays a critical role in shaping our sustainability journey and business resilience.

The Company remains committed to building transparent, responsive, and mutually beneficial relationships with all stakeholder groups through continuous dialogue and collaboration.

## Business Responsibility & Sustainability Report (Contd.)

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Investors/ shareholders	No*	<ol style="list-style-type: none"> <li>Annual General Meetings, quarterly investor conferences;</li> <li>One-on-one engagements / meetings;</li> <li>Phone / Email;</li> <li>Digital engagement / Website;</li> <li>Media updates;</li> <li>Integrated Annual Report;</li> <li>Regular filings with regulatory bodies;</li> <li>Investor support.</li> </ol>	Quarterly / Need -Based	<ol style="list-style-type: none"> <li>Consistent returns on investments;</li> <li>Long-term viability and sustainable growth;</li> <li>Timely disclosures and compliance;</li> <li>Good governance;</li> <li>Redressal of Grievances.</li> </ol>
2.	Customers	No*	<ol style="list-style-type: none"> <li>In-person meetings;</li> <li>Emails;</li> <li>Collation and analysis of customer feedback;</li> <li>Engagement through website, social media;</li> <li>Brand campaigns.</li> </ol>	Ongoing	<ol style="list-style-type: none"> <li>Consistent quality at fair and competitive prices;</li> <li>Product safety and value for money;</li> <li>Anticipating requirements and ensuring timely deliverables;</li> <li>Sustainable products &amp; Green Products;</li> <li>Customer service helpline.</li> </ol>
3.	Employees	No*	<ol style="list-style-type: none"> <li>Programmes/trainings to ensure employee well-being and safety;</li> <li>Employee engagement surveys;</li> <li>Digital engagement;</li> <li>One-on-one engagement;</li> <li>Department meetings;</li> <li>Personalised learning and development programmes;</li> <li>Regular performance review and feedback;</li> <li>Human Resource Portal;</li> <li>Induction Programmes and Exit Interviews.</li> </ol>	Ongoing	<ol style="list-style-type: none"> <li>Career / Skill Development;</li> <li>Occupational health &amp; Safety;</li> <li>Organisational Culture / workplace;</li> <li>Learning and development;</li> <li>Growth;</li> <li>Equity and Diversity;</li> <li>Robust rewards &amp; recognition programmes;</li> <li>Fair wages.</li> </ol>
4.	Suppliers and Business Partners	No*	<ol style="list-style-type: none"> <li>Phone / Email;</li> <li>One-on-One Interactions;</li> <li>Supplier Meets.</li> </ol>	Ongoing	<ol style="list-style-type: none"> <li>Value Chain efficiency;</li> <li>Fairness in business dealings;</li> <li>Timely payment &amp; recurring orders;</li> <li>Necessary knowledge and infrastructure support;</li> <li>New business opportunities;</li> <li>Sustainable Practices.</li> </ol>

## Business Responsibility & Sustainability Report (Contd.)

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
5.	Communities	No*	<ol style="list-style-type: none"> <li>1. CSR Projects and Engagements;</li> <li>2. Field Visits;</li> <li>3. One-on-One Interactions;</li> <li>4. Digital engagement / Website.</li> </ol>	Ongoing	<ol style="list-style-type: none"> <li>1. Community Health and well-being;</li> <li>2. Community development;</li> <li>3. Equity and Diversity;</li> <li>4. Sustainable way of carrying on business;</li> <li>5. Addressing Social concerns through CSR Initiatives;</li> <li>6. Addressing environment related issues.</li> </ol>
6.	Government and Regulatory Bodies	No	<ol style="list-style-type: none"> <li>1. Phone, Emails and Letters;</li> <li>2. Website;</li> <li>3. Seminar and Conferences;</li> <li>4. Industry Forums;</li> <li>5. Regulatory fillings;</li> <li>6. One-on-One Interactions.</li> </ol>	Ongoing	<ol style="list-style-type: none"> <li>1. Compliance with all applicable laws, rules and regulations;</li> <li>2. Policy Advocacy;</li> <li>3. Inputs for ease of doing business and regulatory reform;</li> <li>4. Adopting and following sustainable business practices</li> </ol>

\* While we have marked 'No' above as these stakeholders are not vulnerable and marginalised in entirety, we are nevertheless committed to actively uplifting segments within these stakeholder groups who are vulnerable or marginalised. For instance, we strive to provide equal opportunities for persons with disabilities, support procurement from MSMEs and diverse suppliers, and undertake various initiatives aimed at fostering inclusivity and empowerment within these communities.

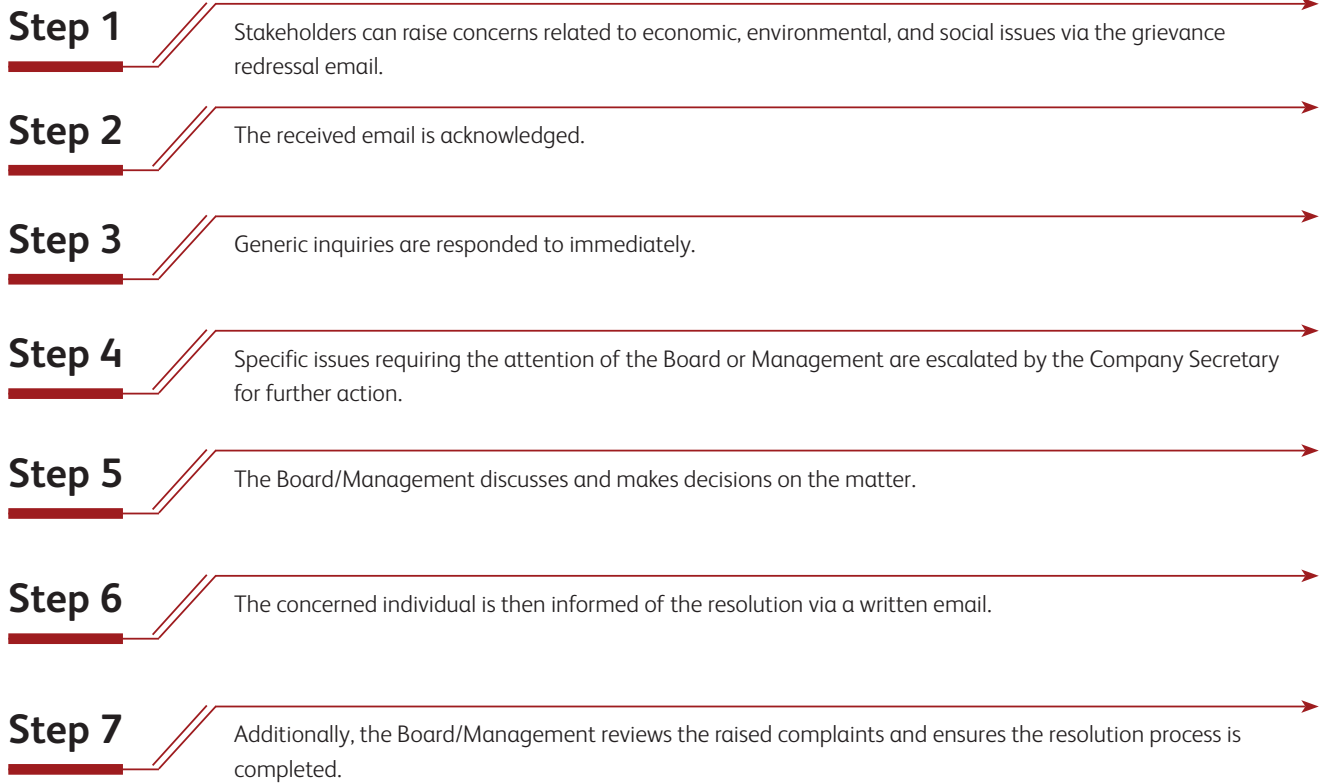
### Leadership Indicators

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

The Company strongly believes that creating lasting value requires prioritising the welfare of all stakeholders, including consumers, customers, employees, shareholders, business partners, and, importantly, the planet and society as a whole. Rossari's philosophy aims to positively impact lives globally by adhering to its core values: Respect, Ownership, Safety, Sustainability, Agility, Reliability, and Innovation. These principles guide the Company in all its interactions with stakeholders, such as shareholders, employees, customers, suppliers, and statutory authorities.

**Business Responsibility & Sustainability Report (Contd.)**

Stakeholders have always been central to Rossari's business, and the Company strives to maintain the highest ethical standards in every interaction while addressing stakeholder concerns promptly. The process followed by the Company is outlined below:



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:

The Company actively engages with stakeholders through continuous and meaningful interactions, ensuring that business strategies remain inclusive, responsive, and aligned with broader sustainability goals. Regular initiatives such as employee engagement activities, vendor meetings, and community outreach help us identify key concerns around environmental, social, and human rights issues. These touchpoints also enable us to co-create solutions that drive shared value.

We remain especially attentive to the needs of communities around our operations, addressing them through focused CSR initiatives in healthcare, education, livelihood, and environmental sustainability. Through this collaborative approach, we strive to foster inclusive growth and create long-term positive impact for both our stakeholders and society at large.

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

Recognising the crucial role of the community as a key stakeholder, the Company is deeply committed to engaging with and supporting the communities where it operates. By collaborating with local communities, the Company tailors its CSR programme to effectively address their specific needs. These needs are carefully assessed, and based on this evaluation, the Company undertakes a series of structured CSR projects. Our initiatives are designed to drive social transformation, particularly benefiting disadvantaged, vulnerable, and marginalised groups within the community.

Through targeted CSR initiatives, we focus on vulnerable and marginalised groups, ensuring our efforts benefit those who need it the most. Nearly 83.62 % of our total beneficiaries come from these communities, reflecting our unwavering commitment to social equity. With every initiative, we aim to empower individuals, improve livelihoods, and spark positive transformation.

## Business Responsibility & Sustainability Report (Contd.)

We are dedicated to ensuring that every CSR investment is used with the utmost responsibility, focusing on areas that offer the greatest opportunity for sustainable change. By prioritising the most vulnerable and fostering community partnerships, we maximise the impact of our efforts-making sure that each project drives tangible and long-term improvements.

Through our diverse CSR portfolio, we are shaping a future where businesses play an active role in community development. At Rossari we are not just talking about change-we are making it happen, one community at a time.



### 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:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total (A)	Number of employees / workers covered (B)	% (B/A)	Total (C)	Number of employees / workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	477	477	100	388	388	100
Other than permanent	54	54	100	15	15	100
<b>Total Employees</b>	<b>531</b>	<b>531</b>	<b>100</b>	<b>403</b>	<b>403</b>	<b>100</b>
<b>Workers</b>						
Permanent	58	58	100	62	62	100
Other than permanent	679	679	100	679	679	100
<b>Total Workers</b>	<b>737</b>	<b>737</b>	<b>100</b>	<b>741</b>	<b>741</b>	<b>100</b>

Note: For the current Financial Year, the total employee count includes personnel from our national and international office.

2. Details of minimum wages paid to employees and workers:

Category	2024-25 (Current Financial Year)					2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	388	-	-	388	100	326	-	-	326	100
Female	89	-	-	89	100	62	-	-	62	100
<b>Other than Permanent</b>										
Male	47	-	-	47	100	8	-	-	8	100
Female	7	-	-	7	100	7	-	-	7	100
<b>Workers</b>										
<b>Permanent</b>										
Male	58	-	-	58	100	62	-	-	62	100
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>										
Male	612	-	-	612	100	524	-	-	524	100
Female	67	-	-	67	100	40	-	-	40	100

Note: For the current Financial Year, the total employee count includes personnel from our national and international office.

## Business Responsibility & Sustainability Report (Contd.)

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

#### a. Median remuneration / wages:

(₹ in million)

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BODs)	4	3.45	2	4.15
Key Managerial Personnel (KMPs)	1*	20.64	1*	2.61
Employees other than BODs and KMPs	385	0.86	88	0.61
Workers	58	0.43	-	-

\*Excluding Executive Directors.

#### b. Gross wages paid to females as % of total wages paid by the entity

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	11.55	10.30

### 4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business:

Yes, the Human Resource team is responsible for recording and addressing any human rights issues that may have occurred. However, the Company promotes active prevention, for example, employees were trained to understand Human Rights, its manifestation and approaches to report it.

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

The Company is dedicated to ensuring a safe and supportive work environment for all employees and workers. It follows an open-door policy, allowing employees at all levels to directly access senior management. Additionally, the Code of Conduct for Employees and the Whistle Blower Policy provide a secure and anonymous platform for reporting suspected or actual misconduct, including grievances related to human rights issues.

The Company firmly believes that effectively addressing employee grievances is essential for fostering a positive work environment and enhancing employee satisfaction. Accordingly, any complaints received-whether via email, letter, or verbal communication-are reported to the Human Resources (HR) team by the respective reporting manager. The HR team then assesses the validity of the grievance and seeks to resolve it through thorough discussions with both the complainant and the accused. If the issue remains unresolved, it is escalated to top management for further review and resolution.

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

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

Note: No complaints were filed by employees or workers on the following topics during the current and previous Financial Years.

## Business Responsibility & Sustainability Report (Contd.)

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

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

*Note: No complaints have been filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the current and previous Financial Years.*

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

The Company is committed to fostering a work environment that is open, transparent, and free from bullying or harassment. We take a proactive approach in preventing sexual harassment, adhering to the principles of prohibition, prevention, and redressal as outlined in the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH) and its accompanying regulations.

Confidentiality is paramount in all investigations, and we ensure that the identity of complainants is safeguarded throughout the process. Our POSH Committee, made up of senior professionals well-versed in POSH regulations and investigative procedures, guarantees a fair, impartial, and efficient resolution process. Additionally, the Company's Employee Code of Conduct sets clear guidelines for professional behavior, ensuring a respectful and non-discriminatory workplace.

To further promote ethical conduct, the Company has a Whistleblower Policy that provides clear mechanisms for reporting concerns, while protecting the identity of whistleblowers. Complaints and disclosures are treated with the utmost confidentiality, and whistleblowers are shielded from any form of retaliation. Our policy encourages the reporting of unethical behavior, illegal activities, and violations related to business integrity, corporate responsibility, and labor practices. Through these measures, we ensure that all employees can voice concerns safely, contributing to a culture of accountability and integrity.

### 9. Do human rights requirements form part of your business agreements and contracts:

Yes, all business agreements and contracts entered into by the Company include relevant clauses that affirm compliance with applicable regulatory requirements, including human rights standards. These clauses ensure that the Company's operations and partnerships adhere to legal and ethical guidelines, reinforcing our commitment to upholding human rights in all aspects of our business activities.

### 10. Assessments for the year:

Particulars	% 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 %

*Note: The assessments were carried out by the Company itself.*

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

No concerns were found during the assessment for the Financial year under review.

### Leadership Indicators

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

No, complaints have been received during the Financial Year under review. Accordingly, no business processes have been modified or introduced for addressing human rights grievances/complaints.

## Business Responsibility & Sustainability Report (Contd.)

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

The Company has implemented robust practices to actively prevent not only human rights violations but also any behavior that contravenes its Ethics Policy and Code of Conduct.

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 Company strongly believes in providing equal opportunities to all its employees and is committed to making its premises accessible for differently-abled employees and workers. Majority of our premises are accessible for differently-abled employees and workers.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
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 - PRESERVATION OF ENVIRONMENT AND SAFETY

#### Essential Indicators

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

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	2,793.02	534.69
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumption (A+B+C)</b>	<b>2,793.02</b>	<b>534.69</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	16,006.72	14,224.8
Total fuel consumption (E)	30,220.34	23,833.77
<b>Energy consumption through other sources (F)</b>	<b>0</b>	<b>0</b>
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>46,227.06</b>	<b>38,058.57</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>49,020.08</b>	<b>38,593.26</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	3.42 GJ / million	3.21 GJ / million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	70.74 GJ / USD million	71.87 GJ / USD million
<b>Energy intensity in terms of physical output</b>	<b>0.58 GJ / MTA</b>	<b>0.47 GJ / MTA</b>
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The rise in energy consumption is primarily due to increased production volume over the year. Additionally, solar power usage at our Dahej facility was scaled up during the current Financial Year.

## Business Responsibility & Sustainability Report (Contd.)

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

Yes, Energy Audit was carried out by Dynamic Consultant at Dahej facility.

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? (Yes/No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, the Company does not have any sites identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. Disclosures related to water, in the following format:

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	50,729	42,644
(iii) Third party water	60,110	50,588
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>110,839</b>	<b>93,232</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>110,839</b>	<b>74,727.00</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	<b>7.74 KL / million</b>	<b>6.21 KL / million</b>
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	159.95 KL / USD million	139.15 KL / USD million
Water intensity in terms of physical output	<b>1.31 KL / MTA</b>	<b>0.91 KL / MTA</b>
Water intensity (optional) – the relevant metric may be selected by the entity. KL / KL of Water	-	-

Note: The increase in water consumption is attributed to the rise in production volume over the year

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

Yes, Environment Audit was carried out by CIS Laboratory at Dahej facility. and by National Productivity Council at Silvassa facility, the auditors are National Accreditation Board for Testing and Calibration Laboratories (“NABL”) accredited and Gujarat Pollution Control Board authorised.

4. Details related to water discharged:

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- 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	-	-

## Business Responsibility & Sustainability Report (Contd.)

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	22,796 Primary, Secondary & Tertiary Treatment	18,505 Primary, Secondary & Tertiary Treatment
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>22,796</b>	<b>18,505</b>

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

Yes, Environment Audit was carried out by CIS Laboratory at Dahej facility and by National Productivity Council at Silvassa facility, the auditors are National Accreditation Board for Testing and Calibration Laboratories (“NABL”) accredited and Gujarat Pollution Control Board authorised.

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

Our Silvassa facility operates as a Zero Liquid Discharge (ZLD) unit. To achieve this, we have installed a Multi-Effect Evaporator (MEE) and an incinerator to effectively manage effluents with high Chemical Oxygen Demand (COD) and Total Dissolved Solids (TDS). Additionally, water treated through our Effluent Treatment Plant (ETP) is recycled and reused for gardening and other non-potable purposes.

We are also actively evaluating the feasibility of implementing ZLD systems across our other operating facility as part of our commitment to sustainable water management.

6. Details of air emissions (other than GHG emissions):

Parameter	Please specify Unit	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
NOx	ppm	37.1	35
SOx	ppm	7.18	8
Particulate Matter (PM)	mg/nm <sup>3</sup>	64.39	63
Persistent Organic Pollutants (POP)	Not Applicable	Not Applicable	Not Applicable
Volatile Organic Compounds (VOC)	Not Applicable	Not Applicable	Not Applicable
Hazardous Air Pollutants (HAP)	Not Applicable	Not Applicable	Not Applicable
Others- please specify		-	-

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

Yes, Environment Audit was carried out CIS Laboratory at Dahej facility and M/s Precitech Laboratories Private Limited at Silvassa facility, both the auditors are National Accreditation Board for Testing and Calibration Laboratories (“NABL”) accredited and Gujarat Pollution Control Board authorised.

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	Unit	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<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	2270.45	1784.3
<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	3156.88	2805.45
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from Operations) (Total Scope 1 and Scope 2 GHG emissions/Revenue from Operation)</b>	TCO <sub>2</sub> e / rupee of turnover	0.38 TCO <sub>2</sub> e / million	0.38 TCO <sub>2</sub> e / million
<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 of turnover	7.83 TCO <sub>2</sub> e / USD million	8.55 TCO <sub>2</sub> e / USD million
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	TCO <sub>2</sub> e / MTA	0.06 TCO <sub>2</sub> e / MTA	0.06 TCO <sub>2</sub> e / MTA
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity			

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

No independent assessment has been conducted during the Financial Year under review.

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

The Company is continuously engaged in the research and development of new chemicals and processes with reduced environmental impact across their entire lifecycle-from production to disposal. Operational efficiencies are being consistently enhanced to minimise resource consumption, without compromising the quality or quantity of our specialty chemicals.

To further reduce our carbon footprint, we have upgraded our manufacturing infrastructure with energy-efficient machinery and optimised the use of raw materials that are high contributors to greenhouse gas (GHG) emissions. The Company has also adopted several green initiatives and best practices aligned with our commitment to green and sustainable manufacturing.

Over the years, we have implemented major energy conservation initiatives, that includes:

- Upgrade of ETP Drive System: The drive system for the Effluent Treatment Plant (ETP) final discharge was upgraded, resulting in annual energy savings of 48,000 units-reinforcing our commitment to energy efficiency and sustainable operations.
- Automation of Cooling Systems: By re-engineering electrical logic for automatic on/off switching of motors, coolant pumps, and blowers, we enhanced the efficiency of our cooling systems and reduced energy waste.
- Installation of Solar Panels: A 600 kVA solar power system was installed at our Dahej facility, significantly advancing our transition to renewable energy, reducing reliance on conventional sources, and lowering our carbon footprint.
- Air Pollution Control Measures: Implementation of key systems such as a lamella clarifier, dust collector, and alkali scrubber has resulted in more controlled and cleaner air emissions.
- Steam Line Efficiency Improvements: We improved maintenance practices to reduce energy losses due to condensation and leakage in steam lines, resulting in lower operational costs and improved energy performance.

## Business Responsibility & Sustainability Report (Contd.)

- (f) Smart Energy Controls: Installation of motion sensors in low-occupancy areas like canteens and corridors has helped avoid unnecessary energy usage.

In addition, the Company is sourcing steam from an external partner where steam is a by-product or waste, thereby reducing dependency on traditional steam generation methods. This initiative not only lowers the carbon footprint associated with steam production but also promotes inter-industry collaboration and supports a more circular and sustainable industrial ecosystem.

9. Provide details related to waste management by the entity:

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	2,574.39	521
E-waste (B)	3.20	13.89
Bio-medical waste (C)	-	-
Construction waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	1,270.50 Process residue, sludge, drums and used oil	515.08 Process residue, sludge, drums and used oil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>3,848.09</b>	<b>1,049.97</b>
<b>Waste intensity per rupee of turnover</b> (Total Waste Generated / Revenue from operations)	0.27 MT / million	0.09 MT / million
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Waste Generated / Revenue from operations adjusted for PPP)	5.55 MT / US\$ million	1.96 MT / US\$ million
<b>Waste intensity in terms of physical output</b>	<b>0.05 MT / MTA</b>	<b>0.01 MT / MTA</b>
<b>Waste intensity (optional) the relevant metric may be selected by the entity</b>		
<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 - Plastic</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - E-Waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - Bio-medical waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Business Responsibility & Sustainability Report (Contd.)

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Category of waste - Construction and demolition waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - Battery waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - Radioactive waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - Other Hazardous waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Category of waste - Other Non-Hazardous waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste - Plastic</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	2,574.39	521
<b>Total</b>	<b>2,574.39</b>	<b>521</b>
<b>Category of waste - E-Waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	3.20	13.89
<b>Total</b>	<b>3.20</b>	<b>13.89</b>
<b>Category of waste - Bio-medical Waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Business Responsibility & Sustainability Report (Contd.)

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Category of waste - Construction and demolition waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-
<b>Category of waste - Battery</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-
<b>Category of waste - Radioactive</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-
<b>Category of waste - Other Hazardous waste. Please specify, if any</b>		
(i) Incineration	-	-
(ii) Landfilling	375.44	201.43
(iii) Other disposal operations	895.06	313.65
<b>Total</b>	<b>1,270.50</b> Process residue, sludge, drums and used oil	<b>515.08</b> Process residue, sludge, drums and used Oil
<b>Category of waste - Other Non-hazardous waste generated</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-

Note: The increase in waste generation is attributed to the rise in production volume over the year.

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

Yes, Environment Audit was carried out CIS Laboratory at Dahej facility, the auditors are National Accreditation Board for Testing and Calibration Laboratories (“NABL”) accredited and Gujarat Pollution Control Board authorised.

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:

Waste generation is an inherent aspect of the manufacturing process; however, the Company is committed to minimising waste and maximising its value. To significantly reduce landfill waste, we have integrated a comprehensive waste management plan that focuses on waste minimisation, segregation, and safe disposal.

The Company actively implements waste reduction measures across both its manufacturing facilities. Waste generated during production is either disposed of or recycled in strict compliance with applicable environmental regulations. Effluent is treated in accordance with these laws and is either recycled back into production processes or safely disposed of through landfilling or incineration.

### Key Waste Management Practices:

- (a) The Company primarily utilises non-hazardous and non-toxic raw materials and holds zero discharge of hazardous chemicals (ZDHC) certification for textile chemicals.

## Business Responsibility & Sustainability Report (Contd.)

- (b) Instead of incineration, hazardous waste is managed through pre-processing or co-processing methods, ensuring 100% responsible treatment and disposal of hazardous and toxic waste.
- (c) Green chemistry principles are integrated into product design to reduce the use of hazardous chemicals from the outset.
- (d) Recognising its environmental responsibility, the Company actively utilises sustainable packaging materials that can be reused or recycled on a regular basis.
- (e) The Company has enhanced sewage water recycling by implementing a Sewage Treatment Plant (STP). The treated water is repurposed for floor washing, washroom flushing, and gardening. This initiative supports sustainable water management, resource efficiency, environmental protection, and resilience against climate change and water scarcity.

The Company's overarching goal is to minimise landfill waste and promote sustainable waste management practices.

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:

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

The Company does not have operations or offices in or around ecologically sensitive areas where environmental approvals or clearances are required. No such operations are being conducted.

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

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

No, such environmental impact assessments of projects have been undertaken by the Company during the Financial Year under review.

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 (Yes/No). If not, provide details of all such non-compliances, in the following format:

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

Yes, Company is compliant with all 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.

### 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: Silvassa, District: Dadra and Nagar Haveli
- (ii) Nature of operations: Manufacturing
- (iii) Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)

## Business Responsibility & Sustainability Report (Contd.)

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	50,729	42,644
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	50,729	42,644
Total volume of water consumption (in kilolitres)	50,729	42,644
Water intensity per rupee of turnover (Water consumed / turnover)	3.54 KL/million	3.55 KL / million
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

The Silvassa facility has a Zero Liquid Discharge (ZLD) system; therefore, there is no water discharge.

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

Yes, water Audit was carried out by National Productivity Council at Silvassa facility.

2. 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:

This is not applicable. The Company operates from sites which are located in industrial areas and are not close to ecologically sensitive areas.

## Business Responsibility & Sustainability Report (Contd.)

3. 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:

Over the years, our Company has actively undertaken several initiatives and adopted innovative technologies to enhance resource efficiency and minimise environmental impact. Key initiatives include:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along- with summary)	Outcome of the initiative
1.	Installed Solar Panels	The Company has installed solar panels at its Dahej and Silvassa facility for availing alternate source of energy	The Company has generated 2,793.02 KWH power from the same during the 2024-25.
2.	Tree Plantation Programme	We have planted approximately 1500 trees near Dahej Plant of the Company. Accordingly, for the said initiative G.I.D.C has allotted 20,000 square meters plot to the Company.	It will improve the air quality by filtering harmful dust and pollutants such as ozone, carbon monoxide, and sulfur dioxide from the air we breathe.
3.	Installed Sewage Treatment Plant	The Company has implemented Sewage Treatment Plant ("STP") for treatment of sewage waste water.	The treated water from the STP is used for floor washing, washroom flushing & gardening, which reduces the use of raw water.
4.	Installed lamella clarifier	The Company has installed a dust collector, and an alkali scrubber.	This will help to reduce the air pollution.

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

Yes, the Company has a business continuity and disaster management plan, reflecting Rossari's commitment to uninterrupted operations, shareholder value protection, strong governance, and strategic goal achievement. This plan ensures preparedness for unforeseen events and helps mitigate potential disruptions.

Rossari continuously upholds the policy's objectives during disruptive or adverse events, aiming to minimise economic impact on people, the environment, living organisms, and their ecosystems. Additionally, all financial and non-financial risks are actively monitored and managed under the oversight of the Risk Management Committee.

5. 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:

Rossari proactively address risks and challenges arising across its value chain. In alignment with our commitment to ethical and transparent business practices, we place strong emphasis on both social responsibility and environmental sustainability in all our partnerships.

### Sustainability Certifications

We routinely verify and evaluate our suppliers for compliance with these certifications to maintain high standards of product quality, worker safety, and environmental responsibility across our supply chain.

- ▶ **GMP** – Good Manufacturing Practices
- ▶ **ISO 45001:2018** – Occupational Health and Safety Management System
- ▶ **ISO 22000:2018** – Food Safety Management System
- ▶ **FSSC 22000 (Version 5.1)** – Food Safety System Certification
- ▶ **ISO 9001:2015** – Quality Management System
- ▶ **ISO 14001:2015** – Environmental Management System
- ▶ **ISO 45001:2018** – Occupational Health and Safety Management System
- ▶ **ISO 22000:2018** – Food Safety Management System
- ▶ **FSSAI** – Food Safety and Standards Authority of India

### Statutory Compliance

All suppliers are required to maintain up-to-date licenses, permits, and regulatory approvals, and must be able to provide supporting documentation upon request to ensure full statutory compliance.

## Business Responsibility & Sustainability Report (Contd.)

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

Rossari acknowledges the importance of environmental impacts across its value chain in driving sustainability. We are committed to developing robust assessment frameworks and methodologies to effectively integrate environmental considerations into our operations and decision-making processes.

Our commitment to sustainability remains unwavering, and we are actively working towards implementing assessment procedures to evaluate the environmental impact of our value chain partners in the near future. Through these initiatives, we aim to enhance transparency, accountability, and environmental performance across our business ecosystem.



### PRINCIPLE 7 - RESPONSIBLE ADVOCACY

#### Essential Indicators

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

The Company is member of 10 industrial 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	Indo German Chamber of Commerce	International
2	World Veterinary Poultry Association	International
3	Dahej Industrial Association	National
4	Dahej Eco friendly society	National
5	Dadra And Nagar Haveli Industries Association	National
6	Gujarat Industrial Development Corporation	National
7	Indian Federation of Animal Health Companies	National
8	Compound Livestock Feed Manufacturer Association	National
9	Federation of Indian Export Organisations	National
10	Silvassa Industries Association	National

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

Name of Authority	Brief of the Case	Corrective Action Taken
	Nil	

There were no issues related to the anti-competitive faced by the Company and so no such corrective actions were required to be taken.



### PRINCIPLE 8 - INCLUSIVE GROWTH & 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:

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

As per the applicable provisions, the Company is not required to conduct Social Impact Assessment of the projects undertaken by the Company.

## Business Responsibility & Sustainability Report (Contd.)

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Nil						

Note: No projects have been undertaken which require Rehabilitation and Resettlement (R&R).

3. Mechanisms to receive and redress grievances of the community:

The Company recognises its responsibility to society and is committed to supporting inclusive growth and the equitable development of all its stakeholders. We firmly believe in growing together responsibly, which contributes to the success of our business. Our goal is to balance the needs and address the concerns of our stakeholders, while considering the impact we have on the environment, society, and the community. We are dedicated to giving back to the society in which we operate and thrive, and as part of this commitment, we have selected initiatives under our CSR programme.

In addition, Company officials periodically visit the surrounding areas and engage with locals and gram panchayats to assess any grievances they may have. Based on these interactions, we have not encountered any specific grievances from the community at this time. This structured approach ensures that any concerns are carefully addressed and resolved promptly, fostering a supportive and responsive environment.

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

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	14 %	11 %
Directly from within India	92 %	87 %

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

Location	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Rural	0.44	0.57
Semi-urban	9.83	9.85
Urban	33.77	32.88
Metropolitan	55.96	56.70

\*Note : Improved methodologies have led to the restatement of the numbers for the previous Financial Year.

### Leadership Indicators

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

Sr. No.	Details of negative social impact identified	Corrective action taken
Nil		

As per the applicable provisions, the Company is not required to conduct Social Impact Assessment of the projects undertaken by the Company and thus no such negative social impacts have been identified.

2. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups: (Yes/No)

While we do not have a formal policy for preferential procurement, we are committed to supplier diversity and continuously seek to work with a wide range of suppliers. We encourage and welcome suppliers from all backgrounds to participate in our procurement process on an equal footing.

## Business Responsibility & Sustainability Report (Contd.)

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

The Company does not own any intellectual property based on traditional knowledge and so has not derived any benefit from the same.

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

Sr. No.	Name of authority	Brief of the Case
Not Applicable		

5. Details of beneficiaries of CSR Projects:

At Rossari we operate in a manner that benefits society as well as the environment. It involves initiatives that go beyond legal obligations and encompass ethical considerations, environmental sustainability, and community engagement.

CSR has always been of paramount importance not only for the Members of the CSR Committee but also for the Company as a whole. During the Financial Year under review, the Company has contributed for various CSR Projects including a few key projects as detailed below:

Sr. No.	CSR Project	No. of Persons benefited from CSR Projects	Percentage of beneficiaries from vulnerable and marginalised groups*
1.	Education Support	5,367	78
2.	Human Life Upliftment and Support	460	94.29
3.	Medical support	1,326	78.57
	<b>total</b>	<b>7,153</b>	<b>83.62</b>

\*Percentage has been calculated as average in the respective areas, based on the details provided by respective non-governmental organisations (NGO's).



### PRINCIPLE 9-CONSUMER VALUE

#### Essential Indicators

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

At Rossari, we strongly believe that establishing effective mechanisms to receive and address consumer complaints and feedback is essential for maintaining customer satisfaction, building trust, and enhancing our products and services. Our consumers are of great value to us, and their feedback plays a crucial role in our continuous improvement efforts.

The mechanism for handling consumer complaints is as follows:

- Upon receiving a complaint via email - accompanied by quality forms, documents, or photos - a technical manager is immediately assigned to investigate the matter. This includes conducting an onsite visit to assess the issue firsthand and take appropriate action.
- The technical manager collects samples for laboratory analysis, ensuring a thorough examination of the problem and facilitating informed decision-making for an effective resolution.
- The complaint email is also forwarded to the quality control (QC) Department to enable a collaborative approach to problem-solving, ensuring that all relevant expertise is applied in resolving the issue.
- Following a detailed analysis and examination, the issue is addressed, and necessary corrective actions are implemented if required.

By maintaining this structured approach and demonstrating a commitment to listening and responding to customer concerns, Rossari aims to strengthen customer relationships and drive continuous improvement in its products and services.

## Business Responsibility & Sustainability Report (Contd.)

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100

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

	2024-25			2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-

	2024-25			2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

Note: No complaints were received in the above category during the Financial Year under review.

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

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

Note: There were no instances of product recalls on account of safety issues recorded during the Financial Year under review.

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 a consolidated information security policy that covers risks related to cybersecurity and data privacy and the same is available on the website of the Company at [www.rossari.com/wp-content/uploads/2023/05/Internet-Usage-Policy.pdf](http://www.rossari.com/wp-content/uploads/2023/05/Internet-Usage-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.

During the Financial year under review, the Company maintained a strong track record of compliance with no reported incidents related to advertising practices, delivery of essential services, cybersecurity breaches, or data privacy concerns affecting customers. Furthermore, there were no instances of product recalls, demonstrating our commitment to quality and safety. No penalties or regulatory actions were imposed by authorities concerning the safety of our products or services, reflecting our adherence to stringent regulatory standards and robust quality control measures. This underscores our dedication to upholding the highest levels of operational excellence and customer trust.

7. Provide the following information relating to data breaches:

- a) Number of instances of data breaches along-with impact

No incidents of data breaches, has been reported during the Financial Year under review.

- b) Percentage of data breaches involving personally identifiable information of customers

There have been no instances of data breaches involving personally identifiable information of customers reported during the Financial Year under review.

## Business Responsibility & Sustainability Report (Contd.)

- c) Impact, if any, of the data breaches -

Not Applicable, as there have been incidents of data breaches reported during the Financial Year under review.

### Leadership Indicators

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

Customers can access information about the Company's products and services through the following platforms:

- (i) **Official Website:** Our official website ([www.rossari.com](http://www.rossari.com)) provides comprehensive details about our products and services. Customers can also submit inquiries through the website, after which our technical team reaches out to provide relevant product information and documentation.
- (ii) **Digital Marketing and Social Media:** We actively share product updates and relevant content on platforms such as Facebook and LinkedIn, keeping our customers informed about our latest offerings.
- (iii) **Email Newsletters:** We distribute weekly email newsletters featuring product highlights, ensuring that our customers stay updated. Additionally, we leverage social media platforms to share similar information, enhancing accessibility and engagement.

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

To ensure that consumers are well-informed about the safe and responsible use of our products and services, we implement the following initiatives:

- (i) **Provision of Material Safety Data Sheets (MSDS):** Each product is accompanied by a Material Safety Data Sheet (MSDS), providing customers with comprehensive information on safety precautions, handling procedures, and potential hazards.
- (ii) **Regular Training Sessions:** We conduct periodic training sessions for our staff, equipping them with in-depth knowledge to educate customers on the proper and responsible use of our products. This ensures that our team can provide accurate guidance to consumers.
- (iii) **Customer Seminars:** We organise educational seminars tailored to help customers better understand product usage and safety measures. These sessions enhance consumer awareness, leading to safer and more effective application of our products.

Through this comprehensive approach, we empower our customers with the knowledge and resources needed to maximise product benefits while minimising potential risks. Our commitment to transparency and safety fosters trust and confidence in our products and services.

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

As part of our commitment to ensuring the continuity of essential services, we have implemented a structured system to inform consumers of potential risks, service disruptions, or discontinuations. This system includes the following communication channels:

- (i) **Email Notifications:** Customers receive timely and accurate email alerts regarding any potential risks or upcoming disruptions to essential services, ensuring they stay informed in advance.
- (ii) **Website Updates:** Important updates are regularly posted in the "News and Stories" section of our website, providing customers with real-time information on service changes, disruptions, or discontinuations.

Our communication approach is rooted in transparency, accuracy, and consistency. We continuously review and enhance our systems to align with the evolving needs of our customers and stakeholders. By adopting this proactive communication strategy, we empower customers to make informed decisions and take necessary actions in response to any service-related changes.

## Business Responsibility & Sustainability Report (Contd.)

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)

At Rossari, we uphold the highest standards of legal metrology compliance, ensuring that all mandatory product information is accurately disclosed in line with regulatory requirements. Going beyond statutory obligations, we prioritise transparency and consumer empowerment by providing clear, accessible, and comprehensive product details across all categories:

- ▶ **Pet Care Products:** Nutritional values and composition are prominently displayed, enabling pet owners to make well-informed choices for their pets' health and well-being.
- ▶ **Personal Care Items:** Full ingredient listings are clearly stated on labels, ensuring complete transparency about product formulations and safety.
- ▶ **Clinical Products:** All pertinent product information is shared in strict compliance with FDA guidelines and other regulatory mandates, supported by detailed Material Safety Data Sheets (MSDS) and Technical Data Sheets (TDS).

To further strengthen our consumer engagement, we conduct regular customer satisfaction surveys. These initiatives allow us to gather actionable feedback, address areas for improvement, and continuously enhance our product offerings-reinforcing our dedication to quality, safety, and customer-centric innovation.

This unwavering focus on compliance, transparency, and consumer trust underscores our commitment to delivering reliable and superior solutions across all product categories.

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