

Date: July 23, 2025

VCL/SE/35/2025-26

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 516072
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East),
Mumbai -400 051
NSE Symbol: VISHNU
Through: NEAPS

Sub: Business Responsibility and Sustainability Report for the financial year 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the **Business Responsibility and Sustainability Report** for the financial year 2024-25, which forms an integral part of the Integrated Annual Report for the financial year 2024-25.

The same is also available on the website of the Company at [Business Responsibility and Sustainability Report](#).

This is for your information and records.

Thanking You.

Yours faithfully,

For Vishnu Chemicals Limited

Vibha Shinde
Company Secretary & Compliance Officer

Encl: As above

ANNEXURE I

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L85200TG1993PLC046359
2.	Name of the listed entity	Vishnu Chemicals Limited
3.	Year of incorporation	1993
4.	Registered office address	H.No. 8-2-293/82/F/23-C, Plot No. 23, Road No. 8, Film Nagar, Jubilee Hills, Hyderabad - 500 096, Telangana
5.	Corporate address	H.No. 8-2-293/82/F/23-C, Plot No. 23, Road No. 8, Film Nagar, Jubilee Hills, Hyderabad - 500 096, Telangana
6.	Email	investors@vishnuchemicals.com
7.	Telephone	040-23396817/23327723/29
8.	Website	https://vishnuchemicals.com/
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up capital	₹ 13,46,30,568/-
12.	Name and contact details (telephone, Email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Vibha Shinde Company Secretary & Compliance Officer +91-40-23396817 investors@vishnuchemicals.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products/services

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

S. no.	Description of main activity	Description of Business activity	% of turnover of the entity
1	Manufacturing of specialty chemicals	Specialty chemicals	99

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

S. no.	Product/Service	NIC Code	% of total turnover contributed
1	Chromium chemicals	20119	99

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	2	5
International	Nil	Nil	Nil

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19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of states)	15
International (No. of countries)	50+

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

Exports turnover stands at 44.80%.

c. A brief on types of customers

The Company has a diverse customer base, with its clients playing a crucial role in driving its growth and achievements. As a committed chemical manufacturer, Vishnu Chemicals has earned a reputation as a dependable partner for international businesses across a range of industries, including pharmaceuticals, consumer products, and industrial segments such as glass, pigments and dyes, leather, automotive, and wood preservation, among others.

IV. Employees

20. Details as at the end of financial year

a. Employees and workers (including differently abled)

S. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	345	338	98%	7	2%
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	345	338	98%	7	2%
Workers						
4.	Permanent (F)	145	135	93%	10	7%
5.	Other than permanent (G)	560	542	97%	18	3%
6.	Total workers (F + G)	705	677	96%	28	4%

b. Differently abled Employees and workers

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	1	1	100%	Nil	Nil
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	1	1	100%	Nil	Nil
Differently abled Workers						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	2	29%
Key Management Personnel	4	1	25%

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22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	2024-25 (Turnover rate in current FY)			2023-24 (Turnover rate in previous FY)			2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	6%	Nil	6%	4%	Nil	4%	6%	1%	7%
Permanent workers	6.70%	Nil	6.70%	2.5%	Nil	2.5%	4%	Nil	4%

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.	Vishnu Barium Private Limited	Indian subsidiary	100%	No
2.	Vishnu Strontium Private Limited	Indian subsidiary	100%	No
3.	Vishnu South Africa (Pty) Limited	Foreign subsidiary	100%	No
4.	VCHEM Global Inc.	Foreign subsidiary	100%	No
5.	Vishnu International Trading FZE (under voluntary winding up)	Foreign subsidiary	100%	No

CSR Details

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

ii. Turnover (in ₹): 10,90,35,11,977

iii. Net worth (in ₹): 7,71,79,47,042

VI. 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 was received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	2024-25 (Current FY)			2023-24 (Previous FY)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	Yes. https://vishnuchemicals.com/investors/#Policies	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		3	Nil	-	Nil	Nil	-
Employees and workers		Nil	Nil	-	Nil	Nil	-
Customers		Nil	Nil	-	Nil	Nil	-
Value chain partners		Nil	Nil	-	Nil	Nil	-
Other (please specify)		Nil	Nil	-	Nil	Nil	-

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

S. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Air Emissions & Air Quality	Risk	Air emissions have the potential to contribute to air pollution and lead to regulatory non-compliance.	Installation of scrubbers, continuous stack monitoring, and adherence to emission norms.	Negative – Risk of penalties, environmental levies, and reputational harm.
2.	Effluent Management & Water Pollution	Risk	Effluent discharge may lead to water pollution and raise community concerns.	Effluent Treatment Plants (ETPs), regular testing, and adoption of Zero Liquid Discharge (ZLD) practices.	Negative – Regulatory fines, clean-up expenses, and operational disruption.
3.	Waste Management	Risk	Improper waste management can cause land contamination and legal complications.	Controls include waste segregation, safe disposal through authorised agencies, and waste minimisation practices.	Negative – Environmental compliance costs and possible legal liabilities.
4.	Resource Efficiency & Energy Management	Opportunity	Efficient use of resource and energy lowers costs and minimises environmental impact.	Measures include energy audits, adoption of energy-efficient technologies, and process optimisation.	Positive – Reduced operational costs and enhanced sustainability credentials.
5.	Exposure to Chemicals	Risk	The handling and storage of hazardous chemicals present serious health and environmental risks.	Controls include appropriate PPE usage, adherence to chemical handling SOPs, employee training, and spill control systems.	Negative – Possible costs arising from incidents, regulatory fines, or environmental harm.
6.	Workplace Safety & Personal Protective Equipment (PPE) Compliance	Risk	Non-compliance with PPE norms may result in workplace injuries and legal liabilities.	Measures include strict enforcement of PPE usage, daily safety inspections, and refresher training.	Negative – Compensation claims, operational downtime, and damage to reputation.
7.	Health Monitoring & Medical Surveillance	Opportunity	Proactive health monitoring helps reduce long-term absenteeism and enhances productivity.	Routine medical checkups, access to occupational health centres, and health data tracking.	Positive – Reduced healthcare expenses and improved workforce retention.
8.	Process Safety Management (PSM)	Risk	Inadequate process safety can lead to chemical accidents or plant shutdowns.	Implementation of PSM protocols, regular equipment inspections, and emergency response plans.	Negative – High cost of accidents and production loss.
9.	Local Community Impact & Environmental Transparency	Risk	Unaddressed community impact can harm brand reputation and affect the license to operate.	Regular engagement with local stakeholders and transparent environmental disclosures.	Negative – Risk of community resistance or regulatory sanctions.
10.	Corporate Social Responsibility (CSR) Initiatives	Opportunity	CSR initiatives strengthen social goodwill and community relations.	Implementation of targeted CSR projects in education, health, and sanitation.	Positive – Enhanced social capital and stakeholder trust.
11.	Employee Well-being & Training Programmes	Opportunity	Investing in employee development boosts performance and strengthens loyalty.	Initiatives include continuous training, skill enhancement, and wellness programmes.	Positive – Increased productivity and higher employee retention.

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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)
12.	Regulatory Compliance & Ethical Business Practices	Risk	Non-compliance with regulations can lead to legal penalties and business disruption.	Regular audits, legal compliance checks, and ethical training.	Negative – Fines, operational delays, and reputational damage.
13.	Transparency & Anti-Corruption Measures	Risk	Corruption or unethical conduct can damage stakeholder confidence.	Implementation of anti-corruption policies, whistleblower mechanisms, and transparency measures.	Negative – Financial penalties and loss of investor trust.
14.	Risk Management & Business Continuity Planning	Risk	Unmanaged risks may jeopardise operational continuity during crises.	Business continuity plans, risk registers, and crisis simulations are in place.	Negative – Potential financial and reputational loss during disruptions.
15.	Sustainable Product Development & Green Chemistry	Opportunity	Sustainable products cater to market demand while minimising environmental impact.	Focussed investment in R&D and implementation of green chemistry principles.	Positive – Competitive advantage and access to green markets.
16.	Circular Economy & Waste Valorisation	Opportunity	Circular economy practices promote resource efficiency and generate cost savings.	Strategies focussed on reuse of treated waste, resource recovery, and waste valorisation.	Positive – Reduced input costs and improved resource utilisation.
17.	Market Competitiveness & ESG Integration	Opportunity	Comprehensive ESG integration boosts investor confidence and strengthens market positioning.	Adherence to ESG frameworks and commitment to transparent disclosures.	Positive – Enhanced market valuation and ease of capital access.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

S. no.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	c. Weblink of the policies, if available	<p>Policy Webpage</p> <p>https://vishnuchemicals.com/investors/#Policies</p> <p>Principle 1</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Anti-Bribery_Anti-corruption-Policy-dt-02062020.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2021/03/Code-of-Conduct-updated-12022021.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/01/Policy-on-Related-Party-Transactions_24.01.2025-Final.pdf</p>								

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S. no.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		<p><u>Principle 2</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Sustainability-Policy_2025.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Sustainable-Procurement-Policy.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/EPR.pdf</p> <p><u>Principle 3</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Career-Management-Policy.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/EHS.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Learning-Training-Development-Policy.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Whistle-blower-policy-2025.pdf</p> <p><u>Principle 4</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Materiality.pdf</p> <p><u>Principle 5</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Human-Rights-Policy.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Whistle-blower-policy-2025.pdf</p> <p><u>Principle 6</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/EHS.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/ENVIRONMENTAL-POLICY.pdf</p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/GHG-inventory.pdf</p> <p><u>Principle 7</u></p> <p>NA</p> <p><u>Principle 8</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/CSR-Policy-updated-on-12022021.pdf</p> <p><u>Principle 9</u></p> <p>https://vishnuchemicals.com/wp-content/uploads/2025/05/Information-Technology-Policy.pdf</p>								
2	Whether the entity has translated the policy into procedures. (Ye/No)	Vishnu Chemicals has converted its policies into actionable and implementable procedures.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustees) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>1) ISO 9001</p> <p>2) Authorised Economic Operator for Imports & Exports</p> <p>3) Two Star Export House of India</p> <p>4) Quality Circle Forum of India</p> <p>5) Federation of Telangana Chamber of Commerce & Industry</p>								

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S. no.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9									
		6)	International Chromium Development Association																
		7)	Integrated Management System Certification																
		8)	Member of CHEMEXCIL																
		9)	REACH Registration																
		10)	ZDHC																
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company works closely with subject-matter experts and remain actively engaged in advancing its sustainability improvement agenda.																	
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	NA																	
Governance, leadership and oversight																			
7	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements	<p>Vishnu Chemicals is consistently progressing on its Environmental, Social, and Governance (ESG) agenda through focussed and meaningful initiatives. The Company's commitment to sustainability is reflected in well-defined policies such as the Sustainability Policy, GHG Policy, Environment Policy, and the Environment, Health and Safety (EHS) Policy. These frameworks guide its efforts to minimise environmental impact, ensure workplace safety, and support long-term business resilience.</p> <p>On the environmental front, the Company is proactively addressing challenges related to emissions, water usage, and waste management by adopting cleaner technologies and improving process efficiencies. The Company continues to strengthen its focus on regulatory compliance, employee awareness, and the implementation of resilient systems that foster safe and sustainable operations.</p> <p>In the social dimension, Vishnu Chemicals has strengthened its health and safety protocols through regular training programmes, audits, and risk assessments, while also contributing to community development through initiatives focussed on education, healthcare, and skill development. The Company's teams routinely conduct awareness sessions, guided by their belief that lasting progress stems from both individual action and shared responsibility. Vishnu Chemicals acknowledges the growing importance of ESG and remains committed to aligning its operations with evolving expectations in this space.</p>																	
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Ch. Krishna Murthy Chairman & Managing Director																	
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.	The Company does not have a designated Committee. Instead, the Board of Directors and the Senior Leadership team periodically evaluate business responsibility performance as an integral part of the broader management review process.																	
10	Details of Review of NGRBCs by the Company																		
Subject for Review		Review undertaken by Director/ Committee of the Board/Any other Committee									Frequency (Annually/Half-yearly/ Quarterly)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action		At Vishnu Chemicals, Business Responsibility policies are reviewed periodically or as needed by the Senior Leadership team in conjunction with the Board of Directors. These assessments evaluate the effectiveness of the policies, and any required updates to policies and procedures are implemented accordingly.																	

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Subject for Review	Review undertaken by Director/ Committee of the Board/Any other Committee									Frequency (Annually/Half-yearly/ Quarterly)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company adheres to all applicable statutory requirements.																	

11	Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9	No, the Company does not maintain a specific framework for this purpose. However, the Board Committees review the charters and policies periodically or as required. These assessments help shape the direction of the Company's policies, initiatives, and outcomes in the areas of business responsibility and sustainability.							
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12 **If the answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated**

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total no of training and awareness programmes held	Topics/Principles covered under the training and impact	Percentage of persons in respective category covered by the awareness programme
Board of Directors	1	Director's Certification Master Class	17%
Key Managerial Personnel	6	Director's Certificate Programme on Corporate Governance	50%
		5th NXTGEN CFO Confex & Awards 2024	100%
		Change Management and Self Leadership	50%
		Paradigm Shift – The Role of Company Secretary	100%
		India's Fiscal Federalism – Quo Vadis	100%
Employees other than BOD & KMPs	14,050	Emotional Intelligence	100%
		ISO – IMS	100%
Workers	9,368	Workplace Safety	100%
		ISO – IMS	100%
		Workplace Safety	100%

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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					
	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	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Nil	Nil

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

The Company has implemented a robust Anti-Bribery and Anti-Corruption (ABAC) Policy to uphold the highest standards of integrity and transparency in its operations. The policy adopts a zero-tolerance stance on bribery and corruption, strictly prohibiting any form of undue advantage, whether direct or indirect, by employees, directors, or third parties. Aligned with global regulations like the FCPA, UKBA, and India's Prevention of Corruption Act (PCA), it mandates strong internal controls, regular training, and clear reporting mechanisms to ensure compliance and promote a culture of ethical conduct across the organisation.

The policy can be accessed via this link: https://vishnuchemicals.com/wp-content/uploads/2025/05/Anti-Bribery_Anti-corruption-Policy-dt-02062020.pdf

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

	2024-25 (Current FY)	2023-24 (Previous FY)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

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

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

Nil

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

	2024-25 (Current FY)	2023-24 (Previous FY)
Number of days of accounts payables	84	72

9. Openness of business

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

Parameter	Metrics	2024-25 (Current FY)	2023-24 (Previous FY)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	80.82%	79.00%
	b. Number of trading houses where purchases are made from	136	65
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	79.68%	90.81%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	34%	32%
	b. Number of dealers/distributors to whom sales are made	8	8
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	100%	32%
Shares of RPT in	a. Purchases (Purchases with related parties/Total Purchases)	2.75%	3.34%
	b. Sales (Sales to related parties/Total Sales)	1.38%	0.49%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total Investments made)	99.84%	99.76%

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

Essential Indicators

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

	2024-25	2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	a. Successfully completed design modifications in the Rotary Kiln burner resulting in reduced specific oil consumption and improved fuel efficiency. b. Initiated the development of a new RO plant along with its pre-treatment system to enhance wastewater recycling. c. Expanded green cover across operational sites through the plantation of 1,500 saplings, reinforcing the Company's commitment to environmental sustainability. d. Actively exploring increased utilisation of mineral residue in cement manufacturing processes as a sustainable alternative to Laterite, promoting circular economy practices. e. Installed a rooftop solar power plant at the administrative office to reduce reliance on conventional energy sources and lower the carbon footprint. f. Procuring electric vehicles as a step towards greener mobility and reduced carbon emissions, reinforcing the Company's commitment to sustainable operations. g. Pursuing a process innovation which is expected to yield significant cost savings and improve overall process efficiency.
Capex	Nil	Nil	

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

The Company has adopted a Sustainable Procurement Policy that outlines procedures for sourcing materials in a way that promotes environmental responsibility, ethical practices, and long-term supplier engagement. The policy can be accessed using this link: <https://vishnuchemicals.com/wp-content/uploads/2025/05/Sustainable-Procurement-Policy.pdf>

b. If yes, what percentage of inputs were sourced sustainably

The percentage of sustainably sourced inputs is currently not measurable due to data tracking limitations. The Company is working towards establishing systems for future assessment.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

The Company has established responsible disposal mechanisms for different types of waste generated during the manufacturing process.

(a) Plastics (including packaging): Plastic bags used for packaging are carefully managed to avoid excess accumulation.

(b) E-waste: Electronic components such as panels are safely disposed of through certified e-waste recyclers.

(c) Hazardous waste: Prior to disposal, hazardous waste is neutralised and stabilised, then handed over to authorised agencies.

(d) Other waste: Select waste streams are reused as raw materials by approved third parties, wherever feasible, in accordance with environmental regulations.

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

Extended Producer Responsibility (EPR) is not currently applicable to the operations of Vishnu Chemicals. However, the Company has proactively developed an EPR policy to align with evolving environmental regulations. The Company's focus includes reducing single-use plastics, promoting the use of recyclable materials, and collaborating with authorised recyclers for responsible waste disposal. The Company also conducts awareness programmes for stakeholders and is implementing monitoring systems to track progress. These initiatives reflect the Company's commitment to environmental responsibility and its preparedness to comply if EPR becomes applicable to its activities in the future. The policy can be accessed at: <https://vishnuchemicals.com/wp-content/uploads/2025/05/EPR.pdf>

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	338	338	100%	338	100%	Nil	NA	Nil	NA	Nil	NA
Female	7	7	100%	7	100%	Nil	NA	Nil	NA	Nil	NA
Total	345	345	100%	345	100%	Nil	NA	Nil	NA	Nil	NA
Other than permanent employees											
Male	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Total	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	135	133	98%	133	98%	Nil	NA	Nil	NA	Nil	NA
Female	10	10	100%	10	100%	Nil	NA	Nil	NA	Nil	NA
Total	145	143	98%	143	98%	Nil	NA	Nil	NA	Nil	NA
Other than permanent workers											
Male	542	135	25%	135	25%	Nil	NA	Nil	NA	Nil	NA
Female	18	8	44%	8	44%	Nil	NA	Nil	NA	Nil	NA
Total	560	143	26%	143	26%	Nil	NA	Nil	NA	Nil	NA

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

	2024-25 (Current FY)	2023-24 (Previous FY)
Cost incurred on well-being measures as a % of total revenue of the Company	0.13%	0.04%

2. Details of retirement benefits, for current financial year and previous financial year

Benefits	2024-25 (Current FY)			2023-24 (Previous FY)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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 authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0.50%	85%	Y	0.00%	83%	Y
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.

Yes.

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

Vishu Chemicals' commitment to equal opportunity is an integral part of its broader Human Rights Policy. This policy is aligned with the Rights of Persons with Disabilities Act, 2016, and highlights the importance of fostering a diverse, inclusive, and non-discriminatory work environment. It clearly prohibits discrimination based on disability and includes provisions for providing reasonable accommodations, ensuring that individuals with disabilities can participate fully in the workplace. The policy can be accessed at the following weblink: <https://vishnuchemicals.com/wp-content/uploads/2025/05/Human-Rights-Policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Employees can register their complaints with their immediate manager or the concerned HR manager. Additionally, the Company has implemented a Vigil Mechanism/Whistleblower Policy that enables Directors and employees to report their concerns.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and workers in Association(s) or Unions recognised by the listed entity

Category	2024-25 (Current FY)			2023-24 (Previous FY)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of Association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category who are part of Association(s) or Union (D)	% (D/C)
Total Permanent Employees	345	Nil	NA	321	Nil	NA
Male	338	Nil	NA	314	Nil	NA
Female	7	Nil	NA	7	Nil	NA
Total Permanent Workers	145	Nil	NA	143	Nil	NA
Male	135	Nil	NA	133	Nil	NA
Female	10	Nil	NA	10	Nil	NA

8. Details of training given to employees and workers

Category	2024-25 (Current FY)					2023-24 (Previous FY)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	338	338	100%	338	100%	314	314	100%	272	87%
Female	7	7	100%	7	100%	7	7	100%	7	100%
Total	345	345	100%	345	100%	321	321	100%	279	87%
Workers										
Male	677	677	100%	609	90%	672	672	100%	615	92%
Female	28	28	100%	28	100%	28	28	100%	21	75%
Total	705	705	100%	637	90%	700	700	100%	636	91%

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

Category	2024-25 (Current FY)			2023-24 (Previous FY)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	338	338	100%	314	314	100%
Female	7	7	100%	7	7	100%
Total	345	345	100%	321	321	100%
Workers						
Male	677	677	100%	672	672	100%
Female	28	28	100%	28	28	100%
Total	705	705	100%	700	700	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

10. Health and safety management system

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

Yes, the Company has implemented a strong occupational health and safety management system guided by its Environment, Health and Safety (EHS) Policy. This policy affirms the Company's commitment to ensuring safe and healthy working conditions across all its facilities. The Company has installed appropriate and adequate safety equipment, and it ensures the provision of safe drinking water and necessary Personal Protective Equipment (PPE) at all plant locations. The system encompasses a broad range of measures, including regular emergency preparedness drills, training sessions on the safe handling and disposal of hazardous waste, and periodic health checkups for employees. These efforts form part of a structured and proactive approach to maintaining workplace safety and meeting regulatory requirements. The policy can be accessed at: <https://vishnuchemicals.com/wp-content/uploads/2025/05/EHS.pdf>

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

Vishnu Chemicals follows a systematic and comprehensive approach to identifying work-related hazards and assessing associated risks, both on a routine and non-routine basis. The Company has established systems that help it track key risks, potential consequences, and mitigation measures across Occupational Health & Safety (OH&S), Quality, and Environmental categories.

For routine assessments, the Company conducts regular inspections, safety audits, and real-time monitoring of operations to identify hazards such as falls, electrical shocks, chemical exposure, or process deviations. In non-routine scenarios such as new process introductions, equipment changes, or unforeseen incidents, the Company carries out specific evaluations to ensure risks are addressed promptly. The Company's risk management framework includes technical measures like PPE, engineering safeguards such as proper scaffolding and ventilation, and administrative practices, including SOPs, regular training, and supervision. The Company also monitors environmental risks like chemical spills and excess paper usage and is actively working on digital systems to support reduction. This integrated approach enables the Company to maintain a safe workplace, uphold quality, and reduce environmental impact.

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

Yes.

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

Yes.

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

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

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

Vishnu Chemicals has established a safety framework that promotes open communication, regular training, and preparedness for emergencies. The Company encourages reporting of potential risks, conducts awareness programmes, and maintains protocols to handle workplace incidents effectively. These efforts reflect the Company's commitment to ensuring a safe, healthy, and responsible work environment.

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

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

14. Assessments for the year

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

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

The Company conducts regular assessments of potential risks and opportunities related to occupational health and safety, quality, and environmental performance. To mitigate these risks, it adheres to established standard operating procedures, conducts continuous training, ensures consistent PPE usage, and upgrades its infrastructure on an ongoing basis, all aimed at fostering a safe and secure workplace for its employees.

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

Essential Indicators

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

At Vishnu Chemicals, key stakeholder groups are identified through a structured assessment of its business relationships and responsibilities. This evaluation is based on two primary factors: the degree of dependency stakeholders have on its operations, including customers, employees, suppliers, and communities whose well-being or continuity is directly affected by the Company's activities, and the responsibilities the Company bears towards them in legal, ethical, and operational terms. By evaluating both its impact on and obligations to these groups, the Company ensures that all critical stakeholders are appropriately recognised and engaged in its sustainability and business strategies.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half-yearly/Quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Shareholder/Investor	No	General meetings, Annual Reports, press releases, newspapers, publications, conference call, Emails, investor meetings and website	Annually/Half-yearly/Quarterly	<ul style="list-style-type: none"> Statutory and business requirements

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Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half-yearly/Quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Customer/ Client	No	Discussions, meetings, Emails, calls, conferences, video conferences, relationship meetings, and website	Annually/Half-yearly	<ul style="list-style-type: none"> Product and services quality, feedback, and technical service
Employees	No	Emails, one-to-one interaction, performance appraisal reviews, grievance redressal mechanisms, and monthly staff meetings	As and when required	<ul style="list-style-type: none"> Learning opportunities and growth, fair wages and rewards, career growth, and job security
Suppliers/ Vendors	No	Meetings, contracts, Email, SMS, and agreements	As and when required	<ul style="list-style-type: none"> Material requirements, timely supplies and payments, creditworthiness, and maintaining relationships
Government/ Statutory Authorities	No	Communications with regulatory bodies	As and when required/ Yearly	<ul style="list-style-type: none"> Ensure compliance with all rules and regulations
Bankers	No	Meetings, telephonic calls, Emails, and SMS	As and when required	<ul style="list-style-type: none"> Terms and conditions of banks, sanction letters, and compliance requirements
Community	No	Newspaper publications, press releases, website, CSR initiatives, interviews, and social media	As and when required	<ul style="list-style-type: none"> Community development

PRINCIPLE 5: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the Company

Category	2024-25 (Current FY)			2023-24 (Previous FY)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	345	345	100%	321	321	100%
Other than permanent	Nil	Nil	100%	Nil	Nil	Nil
Total employees	345	345	100%	321	321	100%
Workers						
Permanent	145	145	100%	143	143	100%
Other than permanent	560	560	100%	557	557	100%
Total workers	705	705	100%	700	700	100%

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2. Details of minimum wages paid to employees and workers

Category	2024-25 (Current FY)					2023-24 (Previous FY)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	345	Nil	NA	345	100%	321	Nil	NA	321	100%
Male	338	Nil	NA	338	100%	314	Nil	NA	314	100%
Female	7	Nil	NA	7	100%	7	Nil	NA	7	100%
Other than permanent	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Male	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Workers										
Permanent	145	Nil	NA	145	100%	143	Nil	NA	143	100%
Male	135	Nil	NA	135	100%	133	Nil	NA	133	100%
Female	10	Nil	NA	10	100%	10	Nil	NA	10	100%
Other than permanent	560	Nil	NA	560	100%	557	Nil	NA	557	100%
Male	542	Nil	NA	542	100%	539	Nil	NA	539	100%
Female	18	Nil	NA	18	100%	18	Nil	NA	18	100%

3. Details of remuneration/salary/wages

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/ wages of the respective category (₹ in Lakhs)	Number	Median remuneration/salary/ wages of the respective category (₹ in Lakhs)
Board of Directors (BoD)	5	22	2	Nil
Key Managerial Personnel	3	24.60	1	1.50
Employees other than BoD and KMP	337	0.46	6	0.31
Workers (including contractual workers)	667	0.20	28	0.23

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

	2024-25 (Current FY)	2023-24 (Previous FY)
Gross wages paid to females as % of total wages	2.83%	2.87%

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

Yes.

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

Vishnu Chemicals has a structured internal mechanism for addressing grievances related to human rights, as detailed in its Human Rights Policy. Employees and associates can raise concerns through the Human Resources department or the internal committee, which acts as the first point of contact for complaints or grievances. All violations are reported, addressed, resolved, and appropriately documented. The Company also conducts periodic human rights due diligence to reassess potential risks and ensure its systems remain responsive and effective.

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

	2024-25 (Current FY)			2023-24 (Previous FY)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	NA	NA	Nil	NA	NA
Discrimination at Workplace	Nil	NA	NA	Nil	NA	NA
Child Labour	Nil	NA	NA	Nil	NA	NA
Forced Labour/Involuntary Labour	Nil	NA	NA	Nil	NA	NA
Wages	Nil	NA	NA	Nil	NA	NA
Other Human Rights-Related Issues	Nil	NA	NA	Nil	NA	NA

7. Complaints filed under the sexual harassment of women at workplace (prevention, prohibition and redressal) act, 2013

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

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

Vishnu Chemicals has established clear and firm mechanisms to prevent any adverse consequences for complainants in matters related to discrimination and harassment. As stated in its Human Rights Policy and the Prevention of Sexual Harassment (POSH) at the Workplace Policy, the Company maintains a strict zero-tolerance stance against any form of retaliation or victimisation towards individuals who raise concerns in good faith.

The Company ensures the confidentiality of the complainant throughout the inquiry process. Its Internal Complaints Committee (ICC), formed under the POSH Policy, is responsible for investigating complaints with fairness and impartiality. The policies explicitly prohibit retaliatory actions such as demotion, dismissal, discrimination or harassment against complainants or witnesses. Disciplinary measures are taken against individuals found to be involved in any form of victimisation.

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

Yes.

As stated in the Company's Human Rights Policy, Vishnu Chemicals expects all business partners, vendors, contractors, and suppliers to adhere to applicable domestic laws and to treat their employees and local communities with dignity and respect. These expectations reflect the Company's broader commitment to promoting and upholding human rights throughout all its business relationships.

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10. Assessments for the year

	% of your plants and offices that were assessed (by the 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	NA

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above

Nil.

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

Essential Indicators

1. Details of total energy consumption (in joules or multiples) and energy intensity

Parameter	2024-25 (Current FY)	2023-24 (Previous FY)
From renewable sources (in GJ)		
Total electricity consumption (A)	40.68	2,48,260
Total fuel consumption (B)	4,16,074.44	39,83,635
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	4,16,115.12	42,31,895
From non-renewable sources (in GJ)		
Total electricity consumption (D)	2,84,869.64	-
Total fuel consumption (E)	29,71,254.63	-
Energy consumption through other sources (F)	Nil	-
Total energy consumed from non-renewable sources (D+E+F)	32,56,124.27	-
Total energy consumed (A+B+C+D+E+F) (in GJ)	36,72,239.39	42,31,895
Energy intensity per rupee of turnover (Total energy consumption in GJ/ Revenue from operations)	0.00034	0.000418
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in GJ/Revenue from operations adjusted for PPP)	0.00696	-
Energy intensity in terms of physical output (Total energy consumed in GJ/ employees)	3,497.37	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assessment/evaluation/assurance have been conducted.

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

NA.

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3. Provide details of the following disclosures related to water

Parameter	2024-25 (Current FY)	2023-24 (Previous FY)
Water withdrawal by source (in kilolitres)		
(i) Surface water	36,642.00	35,498.00
(ii) Groundwater	6,714.00	6,907.00
(iii) Third-party water	5,42,499.26	5,17,563.00
(iv) Seawater/Desalinated water	-	-
(v) Others	43.26	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5,85,898.52	5,59,968.00
Total volume of water consumption (in kilolitres)	5,85,899.26	4,61,604.00
Water intensity per rupee of turnover (Water consumed in kilolitres/ Revenue from operations in ₹)	0.00005	0.000045
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kilolitres/Revenue from operations in ₹ adjusted for PPP)	0.0011	-
Water intensity in terms of physical output (Total water consumption/ employees)	558.00	-
Water intensity (optional) – the entity may select the relevant metric	-	-

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

No independent assessment/evaluation/assurance has been carried out.

4. Provide the following details related to water discharged

Parameter	2024-25 (Current FY)	2023-24 (Previous FY)
Water discharge by destination and level of treatment (in kilolitres)		
(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	-	-
(iv) Sent to third-parties		
No treatment	23,822	19,991
With treatment – please specify level of treatment	-	-
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	23,822	19,991

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

No independent assessment/evaluation/assurance has been carried out.

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

Water management is an integral part of the Company's business practices. Vishnu Chemicals consistently strives to reduce its water consumption, with a particular focus on minimising the use of potable water. Emphasising the reduction of effluents, the Company

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prioritises operational improvements such as recycling, reusing, treating and neutralising effluents, along with incorporating restored water into process operations. The Company actively explores water conservation opportunities, especially those involving freshwater, by adopting innovative operational methods aimed at achieving Zero Liquid Discharge (ZLD), establishing Effluent Treatment Plants (ETPs), and utilising multiple-effect evaporators. To date, the Company has successfully implemented ZLD systems at two of its sites.

6. Details of air emissions (other than GHG emissions) by the entity

Parameter	Please specify unit	2024-25 (Current FY)	2023-24 (Previous FY)
NO _x	Mg/m ³	101.80	105.10
SO _x	Mg/m ³	68.60	159.90
Particulate Matter (PM)	ug/m ³	127.90	169.61
Persistent Organic Pollutants (POP)	ug/m ³	-	-
Volatile Organic Compounds (VOC)	ug/m ³	-	-
Hazardous Air Pollutants (HAP)	-	-	-
Others – please specify		-	<0.1

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

Yes, the Company has appointed a certified external agency, M/s. S V Enviro Labs, to monitor air emissions at regular intervals.

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity

Parameter	Unit	2024-25 (Current FY)	2023-24 (Previous FY)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,06,470.07	1,27,881
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	57,527.84	65,413
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/ Revenue from operations in ₹	0.00003	0.000019
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Revenue from operations in ₹ adjusted for PPP	0.00069	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent /employee	346.66	-
Total Scope 1 and Scope 2 emission intensity (optional) – the entity may select the relevant metric	-	-	-

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

No independent assessment/evaluation/assurance has been carried out.

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

Yes. Vishnu Chemicals has implemented a structured GHG reduction programme, as outlined in its Greenhouse Gas (GHG) Inventory, Policy & Reduction Target statement.

Key initiatives include:

- Setting a target to reduce Scope 1 and Scope 2 emissions by 6% by 2029 through energy efficiency measures and process improvements.
- Transitioning to renewable energy for at least 10% of total electricity consumption by 2029, which includes the installation of solar power panels within company premises.
- Aiming for a 6% reduction in Scope 3 emissions by enhancing sustainability across the supply chain.
- Committing to annual public disclosures, independent audits, and sustainability reporting aligned with international standards.

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These initiatives reflect the Company's proactive approach to climate action and commitment to reducing overall carbon footprint. More details can be found via this link: <https://vishnuchemicals.com/wp-content/uploads/2025/05/GHG-inventory.pdf>

9. Details related to waste management by the entity

Parameter	2024-25 (Current FY)	2023-24 (Previous FY)
Total waste generated (in metric tonnes)		
Plastic waste (A)	5.60	7.50
E-waste (B)	45.47	0.29
Bio-medical waste (C)	0.01	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	83,242.29	66,651.00
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,088.98	4,999.82
Total (in metric tonnes) (A + B + C + D + E + F + G + H)	88,382.34	71,658.61
Waste intensity per rupee of turnover (Total waste generated in metric tonnes/Revenue from operations in ₹)	0.00001	0.0000070
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in metric tonnes/Revenue from operations in ₹ adjusted for PPP)	0.00017	-
Waste intensity in terms of physical output (Total waste generated in metric tonnes/employee)	84.17	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	29,559.54	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	29,559.54	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.006058	-
(ii) Landfilling	56,899.43	59,432
(iii) Other disposal operations	8,651	26,414.29
Total	65,550.43	85,846.22

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

No independent assessment, evaluation, or assurance has been conducted.

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

The Company has established solid waste treatment plants at its manufacturing units to process and neutralise the waste generated. A portion of the treated waste is utilised by other industries as a byproduct or raw material, while the remainder is handed over to authorised waste management agencies. The Company ensures that no water or waste is discharged into public spaces. No toxic waste is generated at the office, and solid waste is handed over to municipal waste collection vehicles.

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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**

NA.

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

NA.

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

The Company complies with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment Protection Act and its associated rules, along with any other relevant legislation.

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

Essential Indicators

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

Vishnu Chemicals is associated with 6 trade and industry chambers/associations.

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

S. no.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Telangana Chamber of Commerce and Industry	State
2.	Bulk Drug Manufacturers Association	State
3.	Import Export Council	State
4.	CHEMEXCIL	National
5.	Andhra Chamber of Commerce	State
6.	Quality Circle Forum of India	State

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

No adverse orders were issued by regulatory authorities.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

NA.

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

NA.

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

Vishnu Chemicals ensures timely responses to customer queries and takes appropriate action based on the nature and urgency of each complaint. All concerns are acknowledged and resolved within clearly defined timelines.

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

	2024-25 (Current FY)	2023-24 (Previous FY)
Directly sourced from MSMEs/Small producers	14.44%	16%
Directly from within India	42.53%	24%

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

Location	2024-25 (Current FY)	2023-24 (Previous FY)
Rural	5.57%	5.50%
Semi-urban	11.65%	11.79%
Urban	51.67%	51.22%
Metropolitan	31.11%	31.49%

(Place categorised as per the RBI Classification System - rural/semi-urban/urban/metropolitan)

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

Essential Indicators

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

Vishnu Chemicals responds to customer queries promptly. Depending on the nature and urgency of each complaint, the team takes appropriate action. All complaints are acknowledged and resolved within defined timeframes.

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

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

3. Number of consumer complaints in respect of the following

	2024-25 (Current FY)		Remarks	2023-24 (Previous FY)		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cybersecurity	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practices	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

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

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5. Does the entity have a framework/policy on cyber security and risks related to data privacy?

(Yes/No) If available, provide a weblink to the policy

The Company has established an Information Technology (IT) Policy to address cybersecurity and data privacy risks. The policy outlines key measures, including data classification, data encryption, access controls, employee training, end point and network security, vendor compliance, and an incident response plan. These controls are aimed at safeguarding its IT systems, sensitive information, and digital infrastructure. The policy can be accessed using this link: <https://vishnuchemicals.com/wp-content/uploads/2025/05/Information-Technology-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 the safety of products/services

The Company did not face any need for corrective action related to advertising, delivery of essential services, cybersecurity, or customer data privacy. There were no instances of product recalls, penalties, or regulatory actions concerning the safety of its products or services.

7. Provide the following information relating to data breaches

- a. Number of instances of data breaches:** Nil.
- b. Percentage of data breaches involving personally identifiable information of customers:** Nil.
- c. Impact, if any, of the data breaches:** Nil.