INDIA GLYCOLS LIMITED

DNV
ISO 9001, ISO 14001, ISO 45001, ISO 50001

Plot No. 2-B, Sector - 126, NOIDA-201304, Distt. Gautam Budh Nagar (Uttar Pradesh), Tel. : +91 (120) 6860000, 3090100, 3090200
Fax : +91 (120) 3090111, 3090211, E-mail : iglho@indiaglycols.com, Website : www.indiaglycols.com

IGL/SE/2026-27/29

24th July, 2026

The Manager (Listing) **BSE Limited** **1st Floor, New Trading Ring,** **Rotunda Building, P.J. Towers,** **Dalal Street,** **Mumbai- 400 001**	**The Manager (Listing)** **National Stock Exchange of India Limited** **Exchange Plaza, C-1, Block G,** **Bandra Kurla Complex,** **Bandra (East)** **Mumbai – 400 051**
Scrip Code: 500201	**Symbol: INDIAGLYCO**

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') for FY 2025-26 which forms part of the Annual Report FY 2025-26.

This is for your information and record.

Thanking you,

Yours truly,
For **India Glycols Limited**

ANKUR JAIN

Digitally signed by ANKUR JAIN
DN: c=IN, o=Personal, postalCode=110091, l=East Delhi, st=Delhi, street=S/O MOHINDER KUMAR JAIN FLAT NO G1 FINE HOME APARTEMENTS NEAR AHLCON PUBLIC SCHOOL MAYUR VIHAR PHASE-1 PATPARGANJ EAST DELHI DELHI- 110091,
2.5.4.20=f12d4be1c5c932a2c1642c6dad9bb0e5db224de40e1e7299308e2b62dfc73e0c,
serialNumber=36bf2107a358d674b88b6a7f2f49ebabe2ecd54621cb28fbe5bc6616fcae41f0, email=ankur.jain@indiaglycols.com, cn=ANKUR JAIN
Date: 2026.07.24 15:03:38 +05'30'

Ankur Jain
Head (Legal) & Company Secretary
Encl: A/a

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Listed Entity**	L24111UR1983PLC009097
2	**Name of the Listed Entity**	India Glycols Limited
3	**Year of incorporation**	1983
4	**Registered office address**	A-1, Industrial Area, Bazpur Road, Kashipur- 244713, Dist. Udham Singh Nagar, Uttarakhand
5	**Corporate address**	Corporate Office - 3A, Shakespeare Sarani, Kolkata - 700 071
		Head Office - Plot No. 2-B, Sector-126, Noida - 201304 Distt. Gautam Budh Nagar, Uttar Pradesh
6	**E-mail**	compliance.officer@indiaglycols.com
7	**Telephone**	0120-6860000/ 3090100/ 3090200
8	**Website**	www.indiaglycols.com
9	**Financial year for which reporting is being done**	1st April, 2025 to 31st March, 2026
10	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")
11	**Paid-up Capital**	₹ 33,51,33,825/-*
12	**Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report**	Shri Alok Singhal Telephone: 05947-269000/ 269500 E-mail id: alok.singhal@indiaglycols.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 basis
14	**Name of assessment or assurance provider**	Not Applicable
15	**Type of assessment or assurance obtained**	Not Applicable

*Pursuant to allotment of 51,03,765 equity shares, of face value of ₹ 5/- each, on preferential basis, on 24th November 2025, the paid-up share capital was increased from ₹ 30,96,15,000 to ₹ 33,51,33,825.

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	Bio-Based Specialities and Performance Chemicals	Manufacturing, sales and marketing of: o Bio-based Glycols (MEG, DEG, TEG and Heavy Glycols), Glycol Ethers, Glycol Ether Acetates. o Bio-based Ethylene Oxide. o Industrial Gases, Bio Polymers etc.	11.60%
2	Potable Spirits	Manufacturing, sales and marketing of Potable Spirits - Indian Made Foreign Liquor ("IMFL"), Branded Country Liquor and Extra Neutral Alcohol ("ENA").	68.74%
3	Ennature Bio-pharma	Manufacturing, sales and marketing of Nutraceuticals and API.	2.09%
4	Bio-fuel	Power Alcohol (DAE)	14.96%

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	Glycols & Others	20119	10.74%
2	Power Alcohol (DAE) (Bio-fuels)	20119	14.96%
3	Guar Gum Powder and Derivatives (Bio Polymers)	20119	0.39%
4	Ethyl Alcohol (Potable)	1101	68.74%
5	Industrial Gases	20111	0.47%
6	Chemicals and Oil Products	20119	1.94%
7	Nutraceuticals	21001	2.09%

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	4	7
*International	0	0	0

* We undertake business activities in USA and South East Asia (through subsidiary companies).

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	26 States and 6 Union Territories
International (No. of Countries)	48

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

5.11%

c. A brief on types of customers: The Company offers a wide and diversified product portfolio catering to multiple end-use applications. Accordingly, its customer base is equally diverse, ranging from large corporates to medium and small enterprises, as well as traders and distributors, depending on the dynamics of the respective end markets.

Bio-Based Specialities and Performance Chemicals

Under this segment, the Company serves a broad industrial customer base, including manufacturers across industries such as PET, polyester fiber, paints, solvents and coatings, oilfield chemicals, textiles, beverages, automotive (coolants and brake fluids), EO derivatives and food and animal nutrition (poultry, cattle and aquaculture).

Ennature Biopharma (Nutraceuticals/API)

This segment is focused on the health and wellness sector, supplying high-quality Active Pharmaceutical Ingredients (APIs) to pharmaceutical companies and botanical extracts to nutraceutical players. It also manufactures nicotine for the pharmaceutical industry and products designed for smoking cessation.

Potable Sprits

Products in this segment are primarily targeted at retail end consumers.

Extra Neutral Alcohol (ENA)

ENA is supplied directly to end-users in the potable liquor, perfumery and pharmaceutical industries.

Bio Fuel

The Company supplies ethanol to Oil Manufacturing Companies under the Ethanol Blended Petrol (EBP) Programme, contributing to cleaner and sustainable fuel initiatives.

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)	945	907	95.98%	38	4.02%
2	Other than Permanent (E)	338	327	96.75%	11	3.25%
3	Total employees (D + E)	1,283	1,234	96.18%	49	3.82%
	WORKERS					
4	Permanent (F)	455	455	100.00%	0	0.00%
5	Other than Permanent (G)	2,213	2,054	92.82%	159	7.18%
6	Total workers (F + G)	2,668	2,509	94.04%	159	5.96%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0.00%
2	Other than Permanent (E)	1	1	100%	0	0.00%
3	Total differently abled employees (D + E)	2	2	100%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%
6	Total differently abled workers (F + G)	0	0	0.00%	0	0.00%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.50%
Key Management Personnel	3	0	0.00%

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15%	16%	15%	14%	23%	14%	19%	24%	19%
Permanent Workers	12%	0%	12%	11%	0%	11%	8%	0%	8%

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.	Kashipur Holdings Limited*	Holding*	-	No
2.	IGL Spirits Limited	Subsidiary	100%	No
3.	Ennature Bio Pharma Limited	Subsidiary	100%	No
4.	IGL Finance Limited	Subsidiary	100%	No
5.	IGL Chemicals and Services Private Limited	Subsidiary	100%	No
6.	IGL Chem International USA LLC	Subsidiary	100%	No
7.	IGL Chem International Pte. Ltd.	Subsidiary	100%	No
8.	Clariant IGL Specialty Chemicals Private Limited**	Joint Venture	45.37%	No

* Consequent to the preferential issue, the shareholding of Kashipur Holdings Limited's reduced from 50.35% to 49.77% and, it ceased to be the Holding Company w.e.f. 24th November, 2025.

**Additionally, 3.63% is held by IGL Chemicals and Services Private Limited, a wholly owned subsidiary.

VI. CSR Details

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

(ii) Turnover (in ₹): 9,82,619.99 lakh

(iii) Net worth (in ₹): 2,53,743.84 lakh

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company actively engages with local communities through its CSR plans/ activities to understand and address their grievances. Requisite corrective actions are taken in coordination with the management team.	0	0	-	0	0	-
Investors (other than shareholders)	Yes - The Company has a dedicated e-mail address i.e., investor.relations@indiaglycols.com where investors can raise their grievances or queries. They may also contact the Company via telephone at +91-120-6860000, 3090100, or 3090200.	0	0	-	0	0	-
Shareholders	Yes - Shareholders can lodge complaints via e-mail to the Company Secretary & Compliance Officer at compliance.officer@indiaglycols.com or to the Registrar and Share Transfer Agent (RTA) at admin@mcsregistrars.com.	*27	0	-	*16	0	-
Employees and workers	Yes - The Company has a dedicated Grievance Redressal Committee for addressing employee and worker grievances with structured internal processes ensuring effective resolution.	0	0	-	0	0	-
Customers	Yes - The Company maintains constant contact and regularly gathers feedback. https://www.indiaglycols.com/contact-us/.	69	2	-	69	0	-
Value Chain Partners	Yes - The Company maintains constant contact and regularly gathers feedback. https://www.indiaglycols.com/contact-us/.	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

*Complaints as reported to Stock Exchange as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environment	Risk	Amendments to existing laws, along with the introduction of new regulations, may impact raw material procurement, production processes, effluent treatment, disposal practices and manufacturing of finished products. Along with other environmental considerations, these changes could adversely affect our business operations.	In view of the challenges arising from climate change and evolving environmental concerns, the Company continues to realign its strategies to ensure operational resilience and sustainability. Internally, focused initiatives are being undertaken to reduce carbon emissions and minimise the overall environmental footprint of its operations.	Negative
2	Corporate Governance - Board oversight, conflict of interest, ethics and compliance.	Opportunity	The Company remains firmly committed to upholding the highest standards of governance, recognising that long-term sustainability is underpinned by a strong governance framework and a culture of integrity. With increasing emphasis on transparency, accountability, and fairness in regulatory expectations, the Company is focused not only on strict adherence to existing requirements but also on proactively preparing for evolving governance norms.	The Company has implemented systems, procedures and policies to effectively uphold governance standards. Its Code of Conduct and Ethics Policy, along with Anti-Bribery policies, guide employees and workers to act with integrity and fairness in the discharge of their official duties. In addition, the Whistle Blower Policy, Related Party Transactions Policy and established reporting mechanisms facilitate timely identification and resolution of any concerns that may arise.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Sustainability	Opportunity	Environmentally responsible products continue to be key drivers of long-term growth. Global challenges such as climate change, ozone depletion, resource scarcity, bioaccumulation and the persistence of certain chemicals are being progressively addressed through sustainable practices. At the same time, the Company remains committed to its social responsibilities and consistently upholds high standards of professional conduct and workplace ethics.	As a green chemical company driven by innovative technologies and a long-term sustainability vision, the Company has not only adopted a range of green solutions but also continuously strives to develop new green processes, materials and systems tailored to meet the evolving requirements of its valued customers.	Positive
4	Handling Hazardous Material	Risk	Safe and responsible handling of hazardous materials across its operations to protect the health and well-being of its employees and to minimise any potential impact on the surrounding environment.	The Company ensures adherence to Occupational Health and Safety standards, its Environment, Health and Safety ("EHS") Policy and the operational protocols for the safe handling of hazardous materials. It also undertakes periodic risk assessments and implements corresponding action plans to address identified risks.	Negative
5	Waste Management	Risk	The Company assumes full responsibility for the safe and compliant disposal of both hazardous and non-hazardous waste in accordance with applicable environmental laws and its sustainability commitments. Any deviation from these requirements would result in legal, financial and reputational implications, including imposition of fines and penalties by regulatory authorities.	The Company is committed to minimising waste generation and reducing its environmental footprint through responsible waste management practices. To achieve this goal, the Company has implemented various waste management practices, including: - Use of Briquette made out of plant waste in Dehradun Plant. - Collaborating with government-approved vendors for the collection and safe disposal of hazardous and other types of waste. - The Company have Zero Liquid Discharge ("ZLD") System Installation at its Distilleries at Kashipur and Gorakhpur as well as herbal extraction plant of Dehradun. - The Company is registered under Extended Producers Responsibility ("EPR") regime under Plastic Waste Management Rules, 2016 and has signed the agreement(s) with authorised vendors for collection of plastic waste. Hazardous waste is sent to authorised recyclers. The majority of hazardous waste, such as spent catalysts and used/waste oil, is recyclable and is responsibly sent to recyclers approved by the Ministry of Environment, Forests, and Climate Change ("MoEF & CC").	Negative
6	Health and Safety issues	Risk	Given the inherent risks involved in handling hazardous chemicals and processes, ensuring the health and safety of employees and workers is critical. Any untoward incident at the plant could pose serious risks to life, disrupt operations and adversely impact the Company's productivity and reputation.	The Company adheres to the highest safety and operational standards in accordance with its defined Standard Operating Procedures ("SOPs") and policies governing plant operations and the handling of hazardous materials. Appropriate personal protective equipment's are provided to personnel working inside the plants and regular fire drills are conducted to ensure familiarity with emergency evacuation procedures. The Company also undertakes periodic reviews and updates of its health and safety protocols and related SOPs, with continuous identification of gaps and implementation of improvement measures forming an integral part of its systems.	Negative
7	Raw Material Sourcing	Opportunity	A significant portion of the Company's raw materials is sourced from green and bio-based inputs, which play a vital role in the manufacture of its finished products. These materials support the Company's commitment to developing sustainable solutions that help reduce its overall environmental impact.	The Company continues to make sustained efforts to source alternative green feedstocks and explore diversified geographies for procurement. In parallel, it is continuously strengthening its R&D capabilities to develop more sustainable products based on bio-based and environmentally responsible raw materials.	Positive
8	Stakeholder engagement	Opportunity	Opportunity to engage with stakeholders and seek their inputs.	A procedure for stakeholder engagement has been established and is being consistently followed. The Company maintains a continuous and proactive approach to engaging with its stakeholders.	Positive
9	Cyber Security	Risk	With the expansion of its business operations, the Company is increasingly exposed to risks related to data breaches, cyber threats and evolving challenges for data privacy and protection.	The Company has implemented proactive measures to strengthen the cybersecurity of its information assets, including the deployment of essential infrastructure, advanced tools and comprehensive backup strategies to effectively mitigate cyber risks.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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	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	https://www.indiaglycols.com/policies-codes								

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has following certificates for its different plants/facilities on the basis of their statutory requirements: Revised High Level Structure of: Quality Management System (ISO 9001: 2015), Quality Management System (ISO 9001: 2015 + HACCP), Food Safety Management System (ISO 22000: 2018), Food Safety System Certificate (FSSC 22000), Energy Management System (ISO 50001: 2018), Environmental Management System (ISO 14001: 2015), Occupational Health and Safety management System (ISO 45001: 2018), Quality Management System for the medical device industry (ISO 13485 : 2016), (ISO certificate 16128-2:2017) for cosmetic ingredients and finished cosmetic products. Other Ethical Certifications: Halal, Kosher, FSSAI, SEDEX Registered, SMETA 4-Pillar Audited. Product Sustainability Certifications: ISCC Plus, RSB Certification, RSPO Certification, BIS Certificate for MEG, Bonsucro Certification, EU REACH registered products- Nicotine, MEG, DEG, DEGMEE & EO; K REACH registered product- MEG, CEP's obtained for API (Thiocolchicoside and Colchicine), EUDRA certificate for Thiocolchicosidefrom EDQM, NSF GMP, WHO GMP with CoPP from CDSCO.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is actively advancing initiatives to strengthen sustainability, with a focus on producing environmentally responsible products that reduce carbon footprint and overall environmental impact. The Company utilises bio-based and green raw materials, including molasses, broken rice, grain-based alcohol, among others in its manufacturing processes.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continues to promote sustainable resource use in manufacturing through initiatives focused on reducing environmental impact, enhancing material and energy efficiency, and adopting cleaner technologies. These efforts are regularly monitored to track progress and drive continuous improvement.								
Governance, leadership and oversight										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	India Glycols Limited (IGL) has made significant progress in advancing its sustainability journey over the past year, reinforcing its commitment to responsible growth. We have intensified our efforts to reduce environmental impact by improving energy efficiency, optimizing manufacturing processes, and increasing the use of renewable energy. Our focus on waste minimization through recycling and resource recovery has strengthened circular practices, leading to better resource utilization. These initiatives have contributed to reductions in Scope 1 and Scope 2 emissions. Equally important is our commitment to social responsibility. We continue to foster a safe, inclusive, and engaging workplace, with enhanced employee wellness programs that address both physical and mental well-being. Investments in skill development and continuous learning have empowered our workforce, while our focus on diversity, equity, and inclusion ensures a culture of respect and equal opportunity. Our community engagement initiatives remain a cornerstone of our social impact. We support education, water conservation, and rural livelihood programs aimed at improving quality of life and promoting sustainable development. Additionally, we extend assistance through social welfare and disaster relief efforts, reinforcing our role as a responsible corporate citizen. Strong ethical governance underpins all our actions. Our robust frameworks ensure transparency, accountability, and compliance with regulatory requirements, while active stakeholder engagement enables us to align our strategies with broader expectations and build lasting trust. While we are encouraged by the progress made, we recognize that sustainability is an ongoing journey. We remain committed to embedding sustainable practices across our operations, driving long-term value for stakeholders, and contributing meaningfully to India's sustainable industrial future.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The CSR Committee of the Board is the authority for reviewing and overseeing the implementation of the policy.								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The CSR Committee of the Company.								

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

11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes - Policies are periodically reviewed and evaluated internally. The relevant SOPs and objectives related to Health, Safety, Environment, Quality, and Energy Conservation are audited by DNV in accordance with the applicable ISO certifications and defined policies.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	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

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	7	Business Strategy & Corporate Restructuring, Board Governance, CSR Activities, Legal & Regulatory Updates, Fund Raising, Liquidity & Business Outlook, Related Party Transaction Framework etc.	100%
Key Managerial Personnel	7		
Employees other than BoD and KMPs	202	• Cyber Security • Advance Excel & AI Applications • Disaster Management • POSH • Environment, Health & Safety (EHS) • First Time Managers • CII Masterclass on Negotiation Skills for Business Success and Chemical Regulations • Environmental, Social and Governance (ESG) • Cardiac Awareness Session • Driving Business Growth through strategic Product Leadership • Fire Hose Drill • Fire and Safety Awareness • First Aid Skill Development • Certificate program in renewable energy and net zero energy etc.	74%
Workers	244	• Behavior-Based Safety (BBS) • Disaster Management • SOP's • Process Safety Management (PSM) • Environment, Health & Safety (EHS) • POSH • Fire and Safety Awareness • First Aid Skill Development etc.	79%

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

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	Principle 1	High Court of Uttarakhand	₹ 10,39,32,564/-	The matter pertains to the classification of RAB under the Central Excise Tariff for the FY's 2005-06 to 2008-09. A Show Cause Notice (SCN) was issued proposing a duty demand of ₹ 41.84 crore on RAB. Vide Order-in-Original dated 9th May, 2019, the Commissioner confirmed a duty demand of ₹ 10.39 crore along with applicable interest and an equivalent penalty and dropped the balance demand. The Company challenged the said order before CESTAT, New Delhi. Vide its order dated 20th August, 2024, CESTAT allowed the appeal and set aside the entire duty demand of ₹ 10.39 crore, along with applicable interest and the penalty. Thereafter, the Commissioner of CGST & Central Excise, Dehradun has filed an appeal before the Honorable Uttarakhand High Court at Nainital challenging the said CESTAT order. The matter is presently pending and is yet to be listed for hearing.	No
	Principle 1	Commissioner, CGST (Appeals), Noida - Uttar Pradesh	₹ 3,84,25,020/-	The matter pertains to Show Cause Notice (SCN) pertaining to FY 2017-18 alleging wrong availment of Transitional Input Tax Credit (ITC). The Company had submitted detailed response to the allegations raised in SCN. However, the Joint Commissioner CGST, Noida disallowed the Transitional ITC and demanded recovery of ₹ 1,92,12,510, along with applicable interest and imposed an equivalent penalty under the provisions of the CGST/UPGST Act. Against the above order of Joint Commissioner CGST, Noida, the Company filed an appeal before the Commissioner, CGST (Appeals), Noida, Uttar Pradesh. Subsequently, the Commissioner (Appeals) allowed the Company's appeal and set aside the order dated 28th January 2025 of the Joint Commissioner, CGST, Noida, thereby quashing the demand for recovery of Transitional ITC of ₹ 1,92,12,510, along with the corresponding penalty and applicable interest. As a result, the demand for tax, penalty and interest stands dropped.	No
	Principle 1	The Additional Commissioner, ACC (Import) NCH, New Delhi	₹ 44,18,622/-	The matter pertains to customs classification of certain goods imported by the Company's Ennature Bio-Pharma division during the period June, 2020 to September 2024. The Company submitted a detailed reply to the allegations raised in the Show Cause Notice ("SCN") issued by the Joint Commissioner of Customs, Air Cargo Complex (Import), Delhi. However, the Additional Commissioner, ACC (Import) NCH, New Delhi ("Adjudicating Authority") did not consider the submissions in the right prospective and confirmed the entire duty demand of ₹ 32,95,005/- along with applicable interest and also imposed a penalty. The Company had already deposited the duty demand of ₹ 32,96,284/- along with interest of ₹ 11,22,338/- aggregating to ₹ 44,18,622/- under protest, before the issuance of SCN which has been appropriated towards the amount of short duty paid and interest thereon, by the Adjudicating Authority. Against the above order, the Company has filed an appeal before Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi on 27th February, 2026.	Yes
	Principle 1	Commissioner (Appeals), Noida, Uttar Pradesh ("Appellate Authority")	₹ 74,43,00,000/-	The matter pertains to differential Custom Duty on import of Denatured Ethyl Alcohol, on which concessional duty benefit was availed at the time of import during the period from 1st July, 2017 to 1st February, 2021. Earlier, the Company had received an order dated 22nd March, 2024 from the Office of Additional Commissioner, Noida Customs Commissionerate, Uttar Pradesh ("Impugned Order"), confirming an amount of ₹ 33.43 crore as duty paid short along with applicable interest, imposing penalty of ₹ 82 crore and redemption fine of ₹ 191.76 crore (aggregating to ₹ 307.19 crore) under the Customs Act, 1962. Subsequently, the Company filed an appeal against the Impugned Order and the Appellate Authority vide its order dated 27th February 2026 (received on 12th March, 2026) partially allowed the Company's appeal and upheld the Impugned Order with respect to demand of ₹ 33.43 crore as duty short paid along with applicable interest and penalty of ₹ 41 crore. The demand for penalty amount of ₹ 41 crore and redemption fine of ₹ 191.76 crore has been set aside. Consequently, there has been a reduction in the substantial amount of total demand against the Company in this matter. Against the said order, an appeal is being filed before the CESTAT, Allahabad.	Yes

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Details as provided in Question 2 above.	

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 preventing, deterring and detecting fraud, bribery and all forms of corrupt business practices. It is the Company's policy to conduct its operations with the highest standards of honesty, integrity and ethics and to strictly enforce a zero-tolerance approach to bribery and corruption across all its operations.

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

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

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

Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	113	130

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	8.46%	8.48%
	b. Number of trading houses where purchases are made from	277	341
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	67.81%	60.19%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	7.69%	12.77%
	b. Number of dealers / distributors to whom sales are made	612	612
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	31.12%	30.81%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.01%	0.03%
	b. Sales (Sales to related parties / Total Sales)	4.34%	5.75%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	93.17%	97.44%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
10	Child Labour, Forced Labour, Health and Safety, Collective Bargaining, Discrimination, Working Hours, Remuneration, Disciplinary Practices etc.	2%

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 Conduct which, inter alia, provides that:

a. The Directors, Senior Management Personal are obligated to adhere to the policies and procedures that governing the Company's business conduct. Their responsibilities include helping to create and maintain a culture of high ethical standards, commitment to compliance and maintaining a conducive work environment where stakeholders feel empowered to raise concerns to management's attention.

b. In carrying out the duties and responsibilities, Directors and Senior Management personnel should refrain from:

   i. appropriating corporate business opportunities for themselves that are discovered through the use of Company's resources or information or their position as Director or Senior official;

   ii. Using Company's property or information or their position as Director or Senior Official for personal gain; and

   iii. Competing with the Company.

c. In case of Related Party Transactions (RPTs) as defined and identified under the RPT Policy of the Company - The Audit Committee or the Board or the shareholders upon the Board's recommendation, as the case may be, shall approve the RPTs as and when they are entered into only after ensuring compliance with the RPT Policy of the Company.

d. The Directors and Senior Management Personnel should be scrupulous in avoiding "conflicts of interest" with the Company. In case there is likely to be a conflict of interest, he/she should make full disclosure of facts and circumstances to the Board of Directors or any committee/officer nominated for the purpose by the Board and a prior approval should be obtained.

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 company, respectively.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	88.03%	96.93%	Reduction of greenhouse gas emission into the environment. Developing products to enhance overall human wellbeing. New Technologies and Products.
Capex	32.03%	14.70%	Controlling particulate matter dispersion. Reduction in consumption of steam, power and natural resources such as water, fossil fuel etc.

2. a. Does the company have procedures in place for sustainable sourcing?

Yes. The Company follows an Integrated Management System Policy with a strong emphasis on environmental and social considerations, focusing on maximizing the use of sustainable raw materials and promoting energy conservation.

The Company utilizes molasses, a sugar plant residue/waste and damaged/broken rice as major raw materials for its distillery operations, both of which are 100% bio-based material. The Company uses Bio-based raw materials and Ethanol is one such key raw material, whereas in conventional process Petro route is used for production of Ethylene Oxide (EO)/ Mono Ethylene Glycol (MEG) and others, throughout the globe. For its Ennature Biopharma business, various herbal raw material are either cultivated (through farm contracting) or sourced in the sustainable manner.

Further, the Company uses waste-based ethanol as a primary input for manufacturing key products such as glycols, ethylene oxide and other specialty chemicals. Responsible sourcing, along with the properties and performance of these materials, contributes significantly to reducing environmental impact by lowering carbon emissions and minimizing the use of earth's limited resources.

The Company's sustainable solutions are based on number of defined action plans and standards based on Life Cycle Assessment ("LCA") methodologies. It's sustainable solutions for responsible sourcing of raw materials enables customers to confidently choose high-performance materials that advance their environmental and business goals.

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

Depending on the type and quantity of raw materials used, approximately 90% of inputs are sustainable. The percentage varies from plant to plant.

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 adheres to all applicable processes prescribed by regulatory authorities. The Company is registered under the Extended Producer Responsibility (EPR) regime in accordance with the Plastic Waste Management Rules, 2016, and has entered into agreements with authorized vendors for the collection of plastic waste. Further, the Company supplies its products through various packaging modes, including barrels, flexi-bags, ISO tanks and PET bottles. Flexi-bags are primarily used for bulk transportation based on customer requirements and are largely recyclable, making them environmentally safe. Additionally, hazardous waste is disposed of through authorized recyclers.

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

Yes, the waste collection plan is aligned with the EPR plan submitted to the Central Pollution Control Board.

Leadership Indicators

1. Has the company conducted Life Cycle Perspective/Assessments ("LCA") for any of its products for (manufacturing industries) or for its services (for services industry)? if Yes, provide details in the following format?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	*Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
20119	Ethanol	13.21%	Cradle to Gate	No	No
20119	Monoethylen Glycol ("MEG")	3.27%	Cradle to Gate	No	No
20119	Ethylene Oxide ("EO")	3.82%	Cradle to Gate	No	No
20119	Diethylene Glycol ("DEG")	0.22%	Cradle to Gate	No	No
20119	Monoethylene Glycol Ethyl Ether ("MEGEE")	0.99%	Cradle to Gate	No	No
20119	Diethylene Glycol Ethyl Ether ("DEGEE")	0.42%	Cradle to Gate	No	No

*These LCA studies are conducted and updated inhouse periodically for our various products in addition to the listed above, through licensed LCA software – SIMA PRO and as per the customers requirement.

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

Name of Product / Service	Description of the risk / concern	Action Taken
Products are listed in Point 1 above.	Risk of emissions pertaining to energy source.	Usage of more renewable energy.

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

The Company complies with applicable processes as prescribed by regulatory authorities from time to time and continues to promote the recycling and reuse of materials, thereby supporting the conservation of natural resources.

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	7837.00	0	0	5,350.00
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

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	907	907	100.00%	907	100.00%	NA	NA	0	0.00%	0	0.00%
Female	38	38	100.00%	38	100.00%	38	100.00%	NA	NA	0	0.00%
Total	**945**	**945**	**100.00%**	**945**	**100.00%**	**38**	***100.00%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent employees											
Male	327	327	100.00%	327	100.00%	NA	NA	0	0.00%	0	0.00%
Female	11	11	100.00%	11	100.00%	11	100.00%	NA	NA	0	0.00%
Total	**338**	**338**	**100.00%**	**338**	**100.00%**	**11**	***100.00%**	**0**	**0.00%**	**0**	**0.00%**

*Considered only female employees.

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	455	455	100.00%	455	100.00%	NA	NA	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	NA	NA	0	0.00%
Total	**455**	**455**	**100.00%**	**455**	**100.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent workers											
Male	2,054	2,054	100.00%	2,054	100.00%	NA	NA	0	0.00%	0	0.00%
Female	159	159	100.00%	159	100.00%	159	100.00%	NA	NA	0	0.00%
Total	**2,213**	**2,213**	**100.00%**	**2,213**	**100.00%**	**159**	***100.00%**	**0**	**0.00%**	**0**	**0.00%**

*Considered only female employees.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.02%	0.01%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	3%	6%	Y	6%	7%	Y
Others - please specify	Nil	Nil	NA	Nil	Nil	NA

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.

Necessary arrangements, as applicable, have been implemented in compliance with the Rights of Persons with Disabilities Act, 2016.

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 firmly committed to provide equal opportunities and fostering an inclusive work environment where every employee is treated with dignity and respect. This commitment is formally articulated in the Company's Policy on Equal Opportunity and Non-Discrimination. The policy is accessible to all employees through the Company's intranet portal.

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	NA	NA	NA	NA
Female	100%	66.67%	NA	NA
Total	**100%**	**66.67%**	**NA**	**NA**

No Worker has taken parental leave.

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	Yes. Concerned person(s) can report their concerns, grievances, or complaints to their immediate manager or the concerned HR manager.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category(A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category(C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**945**	**0**	**0%**	**916**	**0**	**0%**
Male	907	0	0%	882	0	0%
Female	38	0	0%	34	0	0%
Total Permanent Workers	**455**	**0**	**0%**	**441**	**0**	**0%**
Male	455	0	0%	441	0	0%
Female	0	0	0%	0	0	0%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On 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	1,234	580	47.00%	693	56.16%	1,182	430	36.38%	528	44.67%
Female	49	33	67.35%	39	79.59%	44	25	56.82%	30	68.18%
Total	**1,283**	**613**	**47.78%**	**732**	**57.05%**	**1,226**	**455**	**37.11%**	**558**	**45.51%**
Workers										
Male	2,509	808	32.20%	780	31.09%	2,537	644	25.38%	518	20.42%
Female	159	23	14.47%	23	14.47%	229	17	7.42%	17	7.42%
Total	**2,668**	**831**	**31.15%**	**803**	**30.10%**	**2,766**	**661**	**23.90%**	**535**	**19.34%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
	Employees					
Male	1,234	919	74.47%	1,182	862	72.93%
Female	49	39	79.59%	44	30	68.18%
Total	**1,283**	**958**	**74.67%**	**1,226**	**892**	**72.76%**
	Workers					
Male	2,509	515	20.53%	2,537	471	18.57%
Female	159	1	0.63%	229	1	0.44%
Total	**2,668**	**516**	**19.34%**	**2,766**	**472**	**17.06%**

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 a matured system for Occupational Health and Safety Management System ("OHSMS") and is certified under (ISO 45001:2018), with systems in place for several decades. The Company is also progressing towards the implementation of Process Safety Management ("PSM") along with RC across the organization to ensure a structured and high level of process safety. This involves strengthening key elements to safeguard employees, the environment, and physical assets in the event of any unforeseen process deviations. All new projects and major modifications are evaluated through PSM frameworks, including Hazard and Operability Study ("HAZOP"), Quantitative Risk Assessment ("QRA"), Dust Hazard Analysis ("DHA"), Hazardous Area Classification ("HAC"), Management of Change ("MOC"), and Pre-Startup Safety Review ("PSSR").

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 involves field-level workers, operations teams, supervisors, shift-in-charges, and the management team in conducting Hazard Identification and Risk Assessment for all routine and non-routine activities, in accordance with OHSMS guidelines. A risk matrix is applied based on the severity of the hazard (impact) and the likelihood (probability) of occurrence to determine the level of risk. Based on this assessment, appropriate control measures are implemented in line with the hierarchy of controls, following the sequence of elimination, substitution, engineering controls, administrative controls, and use of personal protective equipment (PPE).

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

Yes, they may report in accordance with the defined SOPs and are fully empowered to disengage from such risks.

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

Yes, all employees are covered under the health insurance scheme, ESI scheme or through Company tie-ups with hospitals.

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

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

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

The Company is committed to providing a high standard of workplace safety and a secure working environment. The Company is certified under ISO 45001:2018 for Occupational Health and Safety Management Systems (OSHMS). All requisite passive and active protection systems are in place, with a continued focus on ongoing improvement. Regular monitoring of air quality and drinking water is undertaken. A robust system for reporting incidents, accidents, and near misses is implemented across all units. Health, welfare, and safety measures are ensured in compliance with the applicable provisions of the Factories Act and relevant Rules.

Additionally, the following measures are in place: -

- Safety Committee meetings are conducted quarterly.
- Works committee meetings are conducted quarterly.
- Social Performance team meetings are conducted periodically.
- Employees and workers actively participate in various engagement programs.
- Systems are in place to identify and mitigate hazards.
- Regular training on safe work practices is conducted.
- Standard Operating Procedures are well documented.
- Maintaining conducive environment for safety in general with the participation of all.

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

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

14. Assessments for the year:

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

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.

1. **Occupational Hazard & Risk Assessment -** The Company operates various rotating, static, cryogenic and pressurised equipment, which may pose occupational health and safety risks. Additionally, the handling of hazardous chemicals and hydrocarbons, along with the use of pressurised systems on-site, may present potential risks such as leakage, spillage, fire, exposure and other related incidents.

   Mitigation Measures: Periodic hazard identification and risk assessments are conducted for facilities and process-related activities. Based on the level of risk identified, appropriate control measures are determined and implemented in accordance with the hierarchy of controls prescribed under OSHA guidelines, including elimination, substitution, engineering controls, administrative controls and the use of personal protective equipment (PPE).

2. **Process Hazard & Associated Risk-** Given that the chemical plant handles diverse process hazards and hazardous chemicals, there exists a potential risk of fire, explosion and toxic release. While such incidents are typically low in frequency, they may result in severe and catastrophic consequences.

   Mitigation Measures: The Company has established a disciplined management system framework to ensure the integrity of operating systems and processes involving hazardous substances, with the objective of preventing unplanned releases of hazardous materials or energy that could lead to structural failure, loss of stability or major incidents.

   A robust mechanism for employee participation is in place, along with comprehensive process information to facilitate understanding of the hazards associated with plant operations. Well-defined operating procedures, as well as structured processes and safety training programmes, have been implemented.

The Company undertakes systematic risk assessments through tools such as Hazard and Operability Study (HAZOP), Quantitative Risk Assessment (QRA), Management of Change (MOC) and Pre-Startup Safety Review (PSSR) for new projects and modifications, taking into account the associated risks. All activities within the plant premises are executed strictly under a defined safety work permit system.

Further, a structured process is in place to manage changes through MOC and to investigate incidents for identifying corrective and preventive actions. The Company has also developed an on-site emergency response plan and conducts periodic mock drills to ensure preparedness for handling emergencies.

Leadership Indicators

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

   Employees: Yes.

   Workers: Yes.

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 monitors and tracks statutory dues and its compliances applicable on the value chain partners on monthly basis.

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	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

   The Company does not have a formal transition support program; however, assistance is provided based on individual circumstances.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	2%
Working Conditions	2%

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.**

   No such risk/concern recorded during FY 2025-26.

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

Essential Indicators

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

   The Company identifies and engages with various stakeholders to understand and address their expectations and to seek guidance in developing its strategies. Key internal and external stakeholder groups are identified based on their direct impact on the Company's operations and functioning.

   The Company also follows High Level Structure ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and ISO 50001:2018 as a standard procedure for stakeholder identification.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, 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
Investors and Shareholders	No	E-mails, Meetings (in person/virtual), Letters, Annual General Meeting, Quarterly earning calls, Newspaper Publication and Investor presentation conferences as well as regular disclosures to Stock Exchange & updates on website of the Company.	Quarterly / Need Based.	• Developing a long-term communication route with our investors. • Educate the investor on Company's performance and business strategy for the long term. • Understanding shareholders expectations.
Employees	No	Regular Employee engagement, Annual Performance Appraisal, E-mails, Meetings, Notices, wellness initiatives, intranet, websites, circulars, Safety Committee, Works Committee, Canteen Committee, Social Performance Team meetings, In-house Magazine etc.	Ongoing / Need Based	• Employees wellbeing, • Career Management and growth prospects. • Learning Opportunity • Improving Diversity • Health & safety etc.
Local Communities	No	Meetings, Partnership with NGO's.	Ongoing	• Upliftment of societies, Health, education, drinking water, skill development, sanitation, Livelihood opportunities etc.
Customers	No	Regular meetings, Website, e-mails, Advertisements, trade body memberships, complaints' management etc.	Ongoing	• Customer Satisfaction • Product quality and availability • Customer Health and Safety • Responsiveness to needs, Innovative Products. • Responsible guidelines / manufacturing • Safety awareness.
Government	No	Working with local / state / national government bodies, authorities and different industry bodies etc.	Ongoing	• Compliance requirement • Participation / representation in various industry meets • Proactive engagements.
Suppliers	No	E-mails, Meetings, plant visits, Supplier Survey etc.	Ongoing	• Suppliers Assessment • Safety and Sustainability • Fair and long-term business relations • Value creation • Quality and timely delivery and availability

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 concerned departments maintain regular engagement with the aforementioned stakeholders and provide updates as appropriate.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. Based on the inputs received, relevant SOPs, policies and procedures are reviewed and aligned through the Management Review Meeting (MRM).

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

   The Company is committed to addressing the evolving needs of the communities in which it operates. It undertakes periodic assessments to identify such needs and addresses them through its CSR initiatives, implemented in collaboration with local NGOs.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered(B)	% (B/A)	Total C	No. of employees/ workers covered(D)	% (D/C)
Employees						
Permanent	945	216	23%	916	91	10%
Other than permanent	338	42	12%	310	10	3%
Total Employees	**1,283**	**258**	**20%**	**1,226**	**101**	**8%**
Workers						
Permanent	455	15	3%	441	16	4%
Other than permanent	2,213	25	1%	2,325	61	3%
Total Workers	**2,668**	**40**	**1%**	**2,766**	**77**	**3%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	907	0	0.00%	907	100.00%	882	0	0.00%	882	100%
Female	38	0	0.00%	38	100.00%	34	0	0.00%	34	100%
Other than Permanent										
Male	327	0	0.00%	327	100.00%	300	0	0.00%	300	100%
Female	11	0	0.00%	11	100.00%	10	0	0.00%	10	100%
Workers										
Permanent										
Male	455	0	0.00%	455	100.00%	441	0	0.00%	441	100%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent										
Male	2054	543	26.44%	1511	73.56%	2096	528	25.19%	1,568	74.81%
Female	159	23	14.47%	136	85.53%	229	17	7.42%	212	92.58%

Note: The Company has revised the compensation structure as per new wage code, w.e.f. 1st April, 2026, and also working on complying the other labour codes in accordance with applicable guidelines.

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

   a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration/ salary / wages of respective category
Board of Directors (BoD)	2	10,79,83,485	1	8,52,15,742
Key Management Personnel*	3	1,19,77,322	0	NA
Employees other than BoD and KMP#	770	6,24,558	32	6,25,780
Workers#	387	4,50,161	0	NA

* Key Management Personnel comprise other than Executive Directors.

Comprises those employees and workers who have served for the full year only.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.24%	7.38%

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

Yes. The Company has constituted the requisite statutory and regulatory committees in compliance with applicable laws and regulations. It has also adopted a Code of Conduct and an Ethics Policy that define employee responsibilities and standards of acceptable conduct. In addition, the Company promotes an open-door culture to facilitate the prompt reporting and resolution of any human rights concerns.

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

- Employees are encouraged to raise any human rights concerns with their Supervisors/Managers through multiple channels, including email, personal interaction, written communication and observations reported by other employees.
- Supervisors/Managers shall escalate such grievances to the concerned Site HR and the management team.
- Site HR shall evaluate the grievance, provide updates to management and take appropriate action in alignment with management's approval.
- Site HR shall monitor the progress of the matter, provide periodic updates to management and, where necessary, seek support from relevant authorities.
- Upon satisfactory resolution, the outcome shall be communicated to the concerned employee(s).

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

	FY 2025-26			FY 2024-25		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

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

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

The Company is committed to maintaining a workplace free from harassment, including sexual harassment, and enforces a strict zero-tolerance policy towards such misconduct. It encourages the reporting of any instances of harassment and ensures that all complaints relating to harassment or any form of unwelcome or offensive behaviour are addressed promptly.

The Grievance Redressal Process and POSH Policy are designed with robust safeguards to protect complainants, while ensuring due process and preventing victimisation. The Company strictly prohibits retaliation against any employee who raises a bona fide grievance and, at the same time, ensures that the rights of the accused are duly protected.

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

Yes. The Company promotes and upholds human rights principles in both letter and spirit while entering into agreements and contracts.

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/Involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	-

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

    Nil.

Leadership Indicators

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

   The Company has established a grievance redressal mechanism that has been communicated to all employees and relevant stakeholders, including third-party resources, contractors, vendors and suppliers. The mechanism is also incorporated into the Company's agreements and contracts.

   No complaints have been reported to date. Nevertheless, the Company's business processes are continually aligned, to the extent possible, to effectively address any human rights-related grievances or concerns.

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

   The Company ensures compliance through periodic assessments across Human Resources, Occupational Health & Safety, Environment and Business Integrity. It also undertakes verification through independent auditors to confirm that its business operations adhere to applicable social and environmental standards, as set out in its Business Principles and relevant local laws.

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 has made the necessary arrangements in compliance with the Rights of Persons with Disabilities Act, 2016. Its establishments are accessible to persons with disabilities and continuous efforts are undertaken to enhance infrastructure and remove barriers to accessibility.

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

   The Company is committed to continuously enhancing awareness among its supply chain partners to ensure compliance with applicable labour and employment laws and regulations, including those relating to gender diversity, human rights, child labour, wages, working hours, anti-bribery and corruption, as well as occupational health, safety and environmental standards. This is achieved through structured training programmes and periodic self-assessments.

	% of value chain partners (by value of business done with such partners) that were assessed*
Sexual Harassment	2%
Discrimination at workplace	2%
Child Labour	2%
Forced Labour/Involuntary Labour	2%
Wages	2%
Others - please specify	2%

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

   There were no significant risks / concerns arising from the assessment of value chain partners.

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

Essential Indicators

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

Parameter	**FY 2025-26**	**FY 2024-25**
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	19,47,001	23,83,724
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**19,47,001**	**23,83,724**
From non-renewable sources		
Total electricity consumption (D)	5,28,507	5,13,194

Parameter	FY 2025-26	FY 2024-25
Total fuel consumption (E)	81,91,119	75,20,451
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**87,19,626**	**80,33,645**
Total energy consumed (A+B+C+D+E+F)	**1,06,66,627**	**1,04,17,369**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	**0.000108553**	**0.000115264**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**0.00221448**	**0.002328337**
Energy intensity in terms of physical output	**19.74**	**22.85**
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, name of the external agency.

Yes. the Company at its Kashipur Plant have Energy Management System (ISO 50001:2018) in place and Energy consumption, energy performance monitoring is being done. Third party audit of ISO 50001:2018 (Energy Management System) is done by certification company (M/s DNV).

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

No

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Ground water	24,02,918	24,09,847
(iii) Third party water	3,501	3,432
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**24,06,419**	**24,13,279**
Total volume of water consumption (in kilolitres)	**24,06,419**	**24,13,279**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	**0.00002449**	**0.00002666**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	**0.000499592**	**0.000538614**
Water intensity in terms of physical output	**4.453**	**5.292**
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

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

Yes, Central Ground Water Authority, Ministry of Jal Shakti, Government of India.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment - Tertiary treatment	1,35,461	1,57,018
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0

Parameter	FY 2025-26	FY 2024-25
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	**1,35,461**	**1,57,018**

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

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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism at Kashipur (Ethanol unit), Gorakhpur and Dehradun plants. Additionally, an Effluent Treatment Plant (ETP) is operational at the Chemical Unit of the Kashipur plant.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Kg	3,63,934	5,47,785
SOxKg		3,69,033	4,78,167
Particulate matter (PM)	Kg	3,85,545	3,13,979
Persistent organic pollutants (POP)	Kg	0	0
Volatile organic compounds (VOC)	Kg	0	0
Hazardous air pollutants (HAP)	Kg	0	0
Others - please specify			

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	14,60,483	6,52,661
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,04,311	1,15,197
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent per rupee of turnover	0.00001592	0.00000852
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)		0.00032480	0.00017215
Total Scope 1 and Scope 2 emission intensity in terms of physical output		2.90	1.689
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		-	-

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

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

Sr. No.	Project Name	MT CO2eq Emission Reduction
1	Upgradation of the combustion air system to enhance Slop boiler efficiency	810
2	Power saving in Slop-1 SA fan by VFD for air flow regulation through RPM control	92
3	Power saving in CVL 30T boiler by bypassing of MDC	61
4	Replacement of the MNC-1 motor from 200 kW to 110 kW @ 900NM3/hr nitrogen	153
5	Process Cooling Tower fan Replacement	39

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	7,837.00	5,350
E-waste (B)	0.00	3.4
Bio-medical waste (C)	0.92	0.93
Construction and demolition waste (D)	0.00	0
Battery waste (E)	3.17	4.69
Radioactive waste (F)	0.00	0
Other Hazardous waste. Please specify, if any. (G)	225.34	222.50
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,45,171.23	1,93,580
Total (A + B + C + D + E + F + G + H)	**1,53,237.66**	**1,99,161.53**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.000001559	0.000002204
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**0.000031813**	**0.000044514**
Waste intensity in terms of physical output	**0.284**	**0.437**
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		
	FY 2025-26	**FY 2024-25**
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**0**	**0**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	2,05,513	1,99,162
Total	**2,05,513**	**1,99,162**

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

Yes. Rian Enviro Private Limited.

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.

India Glycols Limited is an ISO 14001:2015 certified organization committed to responsible waste management and environmental compliance. The Company manages both hazardous and non-hazardous waste in accordance with applicable regulatory requirements and prescribed environmental guidelines. All waste streams are segregated at source, stored in designated areas, and monitored through systematic waste disposal records maintained as per statutory norms.

Hazardous waste is handled, stored, transported, and disposed of with due care in compliance with the Hazardous Waste Management Rules, and is routed only through CPCB-authorized waste collection and disposal agencies.

Non-hazardous waste is disposed of through authorized vendors and agencies approved by the Pollution Control Board. Plastic waste is managed in line with Plastic Waste Management Rules, including compliance with Extended Producer Responsibility (EPR) requirements. The Company continues to strengthen its waste management practices to minimize environmental impact and promote sustainable operations.

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

S. 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.
Not Applicable			

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					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes

S. 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
Not Applicable				

Leadership Indicators

1. **Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):** As per assessment report released by Central Ground Water Authority (CGWA) in 2023, none of the Company's plant is located in the water stress area. Thus, the disclosure is not applicable.

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

(i) Name of the area: Not Applicable

(ii) Nature of operations: Not Applicable

(iii) Water withdrawal, consumption, and discharge in the following format: Not Applicable

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

Not applicable

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

Sr. No.	Initiative undertaken	Outcome of the initiative (MT CO2eq Emission Reduction)
1	Upgradation of the combustion air system to enhance Slop boiler efficiency	810
2	Power saving in Slop-1 SA fan by VFD for air flow regulation through RPM control	92
3	Power saving in CVL 30T boiler by bypassing of MDC	61
4	Replacement of the MNC-1 motor from 200 kW to 110 kW @ 900NM3/hr nitrogen	153
5	Process Cooling Tower fan Replacement	39

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

   Yes, Disaster/ On-site Management Plan is in place. The objective of this on-site Emergency plan is to meet the requirements of statutory provisions and to formulate the procedures and to provide an organizational set up for taking fast and effective actions in order to-

   i) Contain and bring the incident under control within the shortest possible time.
   ii) Protect plant personnel inside and public outside the plant
   iii) Minimize damage to property and environment
   iv) Effect rescue and treatment of the casualties
   v) Ensure rapid return to normal operation after control of the emergency
   vi) Reserve relevant record and equipment for subsequent enquiry into the cases and circumstances leading to emergency; and
   vii) Provide authoritative information to the news media in case of necessity.

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

Essential Indicators

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

   The Company has affiliations with 11 trade and industry chambers/associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chamber of Commerce & Industry ("FICCI")	National
2	PHD Chamber of Commerce and Industry	National
3	Federation of Indian Export Organization ("FIEO")	National
4	National Safety Council ("NSC")	National
5	Cosmetics and Dyes Export Promotion Council ("CHEMEXCIL")	National
6	Shellac and Forest Products Export Promotion Council (“SHEFEXIL”)	National
7	Indian Chemical Council (“ICC”)	National
8	All India Distillery Association ("AIDA")	National
9	Kumaun Garhwal Chamber of Commerce & Industries (“KGCCI”)	State
10	Center for Chemical Process Safety (“CCPS”)	National

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

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

The Company is not engaged in any anti-competitive conduct.

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly / Others - please specify)	Web Link, if available
1.	The Company does not promote/ practice lobbying on a particular matter and discuss / raise the issue in a transparent manner related to environment, economic/ sector reforms, governance, administration etc.	Being member of various trade associations and industry bodies, the Company regularly interacts and initiates various discussions at the platform of these Associations / Chambers / Industry bodies.	No	As needed	No

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.**

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					

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

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

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

Community grievances may be reported through the contact details displayed at the premises gate or available on the Company's website. Additionally, such grievances are captured during interactions with the community as part of CSR activities.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	7.70%	4.47%
Directly from within India	82.73%	78.22%

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

Location	FY 2025-26	FY 2024-25
Rural	0	0
Semi-Urban	0	0
Urban	83%	83%
Metropolitan	17%	17%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1.	Uttarakhand	Udham Singh Nagar	2,60,36,148/-

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

No, the Company does not have a formal written preferential procurement policy; however, the Company is having proper internal system for procurement from marginalized / vulnerable groups.

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

Sr. No.	Intellectual Property based on Traditional knowledge (IPR)	Owned / Acquired (Yes/No)	Benefits Shared (Yes /NO)	Basis of Calculating Benefit Share
Nil				

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

Name of authority	Brief of the Case	Corrective action taken
Not applicable		

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Education (Teacher Salary, School Infrastructure, STEM Lab / Smart classes)	4,132	100%
2.	Divyang Aid	62	100%
3.	Blankets distribution	2,600	100%
4.	Sanitation and Safe Drinking Water (Handpump and RO Water Cooler Installation)	6,800	100%
5.	Health Care (Medical Camps, Anganwadi renovation and Primary Health Centre)	4,832	100%
6.	Skill Development	350	100%
7.	Tree Plantation in Schools, College & nearby areas	26,000	100%
8.	Pond Cleaning	3,000	100%
9.	Disaster Management (Bus Stop shelter, Police Barricade & Reflector, CCTV Installation)	3,000	100%
10.	Sports Events - Sponsorship, Infrastructure and Sports Activities	1,050	100%
11.	IIM & RHGPGC College, Kashipur - Infra Structure Support	10,000	100%
12.	Rural Development Projects (Drain Cleaning, Community Centre)	9,300	100%
13.	FLN project for Grade 1-3 Students	1,06,864	100%
14.	FLN project for Primary Teachers	9,715	NA
15.	FLN project for academic Resource persons	55	NA

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

Essential Indicators

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

   The Company is committed to addressing customer complaints with utmost diligence and integrity, adopting a proactive, transparent and solution-oriented approach. A mechanism is in place for the effective handling and resolution of customer/ consumer grievances, with multiple communication channels available, including email, telephone, feedback forms etc. For its B2C operations, the Company has implemented a dedicated call centre to efficiently manage and resolve customer concerns. Additionally, sales executives actively engage with consumers to obtain product feedback, thereby promoting a culture of continuous improvement and strengthening overall customer satisfaction. Customer complaints are recorded in the SAP system, thoroughly investigated and resolved in accordance with established procedures A corrective and preventive action plan is prepared and shared with customers. The Company continuously monitors grievance trends to identify improvement opportunities and strengthen customer experience.

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

   All the products of the Company contain pertinent information as mandated by relevant laws.

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes, the Company has an information security policy in place to safeguard data stored on end-user devices.

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.

Nil.

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches -** Nil

b. **Percentage of data breaches involving personally identifiable information of customers -** Nil

c. **Impact if any of the data breaches -** Nil

Leadership Indicators

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

Consumers can access information about the Company's products through its website (www.indiaglycols.com), which also provides dedicated email addresses to contact the relevant departments.

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

The Company promotes safe and responsible usage by appropriately displaying product information on labels in accordance with applicable standards. It also ensures that all products comply with the requisite regulatory requirements.

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

All relevant stakeholders are informed in advance of scheduled annual maintenance shutdowns. In the event of any unforeseen supply disruptions, timely communication is provided through appropriate channels.

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)

The product information is provided in accordance with applicable regulatory requirements. The Company also undertakes periodic customer satisfaction surveys for its key products.