VISHNU
CHEMICALS LTD

Date: August 06, 2026 **VCL/SE/42/2026-27**

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

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

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the **Business Responsibility and Sustainability Report** for the financial year 2025-26, which forms an integral part of the Integrated Annual Report for the financial year 2025-26.

The same is also available on the website of the Company at Business Responsibility and Sustainability Report

This is for your information and records.

Thanking You.

Yours faithfully,

For Vishnu Chemicals Limited

Vibha Shinde
Digitally signed by Vibha Shinde
Date: 2026.08.06 15:10:49 +05'30'

Vibha Shinde
Company Secretary & Compliance Officer

Encl: As above

Regd. Office : Plot No.C-23, Road No.8, Film Nagar, Jubilee Hills, Hyderabad - 500 096.
Tel : +91-40-23327723, 66626680, 81, 82, 83 I Fax : +91-40-23314158, 66622225, 23396817. I CIN : L85200TG1993PLC046359
vishnu@vishnuchemicals.com www.vishnuchemicals.com

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. no.	Particular	Details
1	**Corporate Identity Number (CIN) of the Listed Entity**	L85200TG1993PLC046359
2	**Name of the Listed Entity**	Vishnu Chemicals Limited
3	**Year of incorporation**	1993
4	**Registered office address**	H.No. 8-2-293/82/F/23-C, Plot No. 23, Road No. 8, Film Nagar, Jubilee Hills, Hyderabad - 500 096, Telangana
5	**Corporate address**	H.No. 8-2-293/82/F/23-C, Plot No. 23, Road No. 8, Film Nagar, Jubilee Hills, Hyderabad - 500 096, Telangana
6	**E-mail**	investors@vishnuchemicals.com
7	**Telephone**	040-23396817/23327723/29
8	**Website**	https://vishnuchemicals.com/
9	**Financial year for which reporting is being done**	(see table below)
10	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited National Stock Exchange of India Limited
11	**Paid-up Capital**	₹ 13,46,30,568/-
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Ms. Vibha Shinde, Company Secretary & Compliance Officer +91-40-2339 6817 | investors@vishnuchemicals.com
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Standalone
14	**Name of assurance provider**	NA
15	**Type of assurance obtained**	NA

Item 9 details:

	Start date	End date
Current Financial Year	01-04-2025	31-03-2026
Previous Financial Year	01-04-2024	31-03-2025
Prior to Previous Financial year	01-04-2023	31-03-2024

II. Products/services

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

Sr. no.	Description of main activity	Description of business activity	% Of turnover of the entity
1	Manufacturing of specialty chemicals	Specialty chemicals	99%

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

Sr. no.	Product/services	Nic code	% Of total turnover contributed
1	Manufacture of other basic chemicals n.e.c	201199	99%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	2	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	15
International (No. of Countries)	50+

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

Exports accounted for 46.72% of the Company's total turnover during the reporting year.

c. A brief on types of customers

Vishnu Chemicals serves a diverse customer base that has been instrumental in supporting the Company's growth and success. As a dedicated chemical manufacturer, the Company has established itself as a reliable supplier to global and domestic customers across a wide range of sectors, including pharmaceuticals, consumer goods, industrial markets such as glass, pigments and dyes, leather, automobiles and wood preservatives, among others. Its focus on quality, consistency and long-term partnerships has enabled it to build strong relationships across diverse end-use industries.

IV. Employees

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

a. Employees and Workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	375	366	98%	9	2%
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	375	366	98%	9	2%
	Workers					
4.	Permanent (F)	173	164	95%	9	5%
5.	Other than permanent (G)	579	559	97%	20	3%
6.	Total workers (F + G)	752	723	96%	29	4%

b. Differently abled Employees and Workers:

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

21. Participation/Inclusion/Representation of women

Sr. No.	Particulars	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1.	Board of Directors	6	2	33.33%
2.	Key Management Personnel	4	1	25.00%

22. Turnover rate for permanent employees and workers

Sr. No.	Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1.	Permanent employees	5%	0%	5%	6%	0%	6%	4%	0%	4%
2.	Permanent workers	5%	11%	5%	6.7%	0%	6.7%	2.5%	0%	2.5%

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

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

Sr. No.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Vishnu Barium Private Limited	Indian Subsidiary	100%	No
2	Vishnu Strontium Private Limited	Indian Subsidiary	100%	No
3	Vishnu South Africa (Pty) Limited	Foreign Subsidiary	100%	No
4	VCHEM Global Inc.	Foreign Subsidiary	100%	No
5	Vishnu International Trading FZE (under voluntary winding up)	Foreign Subsidiary	100%	No

VI. CSR Details

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

(ii) Turnover: ₹ 12,22,28,29,239

(iii) Net worth: ₹ 8,68,49,79,729

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:

Sr. No.	Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA) (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
1.	Communities	Yes. https://vishnuchemicals.com/investors/#Policies	Nil	Nil	Nil	Nil	Nil	Nil
2.	Investors (other than shareholders)		Nil	Nil	Nil	Nil	Nil	Nil
3.	Shareholders		Nil	Nil	Nil	3	Nil	Nil
4.	Employees and Workers		Nil	Nil	Nil	Nil	Nil	Nil
5.	Customers		Nil	Nil	Nil	Nil	Nil	Nil
6.	Value chain partners		Nil	Nil	Nil	Nil	Nil	Nil

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

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Health and safety of employees and stakeholders	Risk and Opportunity	Ensuring the health and safety of employees and stakeholders is fundamental to operational excellence, workforce well-being and sustainable business growth. Strong safety practices also support responsible operations and long-term resilience.	Vishnu Chemicals has equipped its facilities with advanced technology and follows robust safety protocols and sustainable operational practices to maintain workplace safety, operational efficiency and compliance with applicable standards.	**Positive:** A safe and healthy workplace enhances employee morale, reduces absenteeism and improves productivity. Effective safety measures also help minimise costs associated with workplace incidents, insurance claims, compensation and regulatory penalties.
2	Waste management	Opportunity	Responsible waste management is essential for reducing environmental impact, improving resource efficiency and supporting the Company's sustainability objectives through waste reduction, reuse and recycling initiatives.	The Company continuously strengthens its waste management framework through regular monitoring and responsible disposal practices. Waste is managed through authorised agencies for treatment, recycling and reuse, wherever feasible.	**Positive:** Effective waste management practices can reduce disposal costs, optimise resource utilisation and improve operational efficiencies.
3	Grievance redressal mechanism	Opportunity	A structured grievance redressal mechanism enables timely and transparent resolution of stakeholder concerns, strengthening trust and reinforcing accountability across the organisation.	Vishnu Chemicals has implemented a robust grievance redressal framework and whistleblower mechanism to ensure transparent reporting, timely resolution and effective management of concerns.	**Positive:** Strong grievance mechanisms enhance stakeholder confidence, improve governance practices, foster a positive work culture and support regulatory compliance.
4	Ethics and governance	Opportunity	Strong ethical standards and governance practices are critical to maintaining stakeholder trust, enhancing corporate reputation, attracting investments and supporting sustainable long-term growth.	The Company follows a zero-tolerance approach towards non-compliance and maintains a robust governance framework through proactive monitoring, timely reporting and implementation of corrective and preventive actions.	**Positive:** Effective governance practices strengthen business resilience, mitigate operational and compliance risks, enhance productivity and improve long-term value creation.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Sr. 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://vishnuchemicals.com/investors/#Policies								
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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	International Chromium Development Association, Federation of Telangana Chamber of Commerce & Industry, Bulk Drugs Manufacturers Association, Hyderabad Management Association, Chemexcil, Andhra Chamber of Commerce, Quality Circle Forum of India, Authorised Economic Operator for Imports and Exports, ISO Integrated Management System, Two Star Export House of India, Reach Registration and ZDHC.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company collaborates with subject-matter experts and actively pursues a sustainability improvement agenda.								
6.	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Not Applicable								
	Governance, leadership and oversight									
7.	Statement by director responsible for the Business Responsibility Sustainability Report, highlighting ESG related challenges, targets and achievements.	The Company remains steadfast in its commitment to environmental stewardship and to safeguarding the health and safety of its employees and stakeholders. Sustainability continues to be an integral part of its long-term vision, supported through regular awareness initiatives and structured training programmes across the organisation. Guided by the belief that meaningful impact begins with individual responsibility and is strengthened through collective action, the leadership remains focused on fostering a culture of accountability and creating sustainable value for all stakeholders.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ch. Krishna Murthy (Chairman and Managing Director)								
9.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	No. Vishnu Chemicals does not have a specific Committee. The Company's Board of Directors and Senior Leadership team reviews the business responsibility performance periodically as part of the overall management review								

10. Details of Review of NGRBCs by the entity:

Sr. No.	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
1.	Performance against above policies and follow up action*	The Company's Business Responsibility policies are reviewed periodically, or as required, by the Senior Leadership team, including the Board of Directors. This review assesses the effectiveness of the policies, and appropriate revisions to policies and procedures are undertaken to ensure their continued relevance and impact.																	

Sr. No.	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
2.	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with statutory requirements as applicable.																	

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.

No. However, Vishnu Chemicals conducts a need-based review of charters and policies by the Board Committees. This review then drives the policies, projects and performance of aspects of business responsibility and sustainability.

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Sr. No.	Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	% of persons in respective category covered by awareness programmes
1	Board of Directors	1	AI in Business	17%
2	Key Managerial Personnel	3	Financial Intelligence for Directors	25%
			Corporate Governance Summit	25%
			Women's Leadership Summit	25%
3	Employees other than BOD and KMPs	2	ISO – IMS	100%
			Work Place Safety	100%
4	Workers	2	ISO – IMS	100%
			Work Place Safety	100%

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.**

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
			Monetary		
Penalty/Fine	1	BSE Limited and NSE Limited	BSE: ₹ 4,33,880 (including GST) NSE: ₹ 4,33,880 (including GST)	Non-compliance of Regulation 21(2) of SEBI (LODR) Regulations, 2015, regarding composition of Risk Management Committee, during the period from May 15, 2025 to February 17, 2026. Subsequently the Risk Management Committee was re-constituted w.e.f. February 18, 2026	Yes
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
			Non-Monetary		
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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

Sr. No.	Case details	Name of the regulatory/enforcement agencies/ judicial institutions
1.	Nil	Nil
2.	Nil	Nil
3.	Nil	Nil

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

The Company has adopted a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy aimed at reinforcing a culture of integrity, accountability and transparency across its operations. Guided by a zero-tolerance approach towards bribery and corrupt practices, the policy prohibits the offering, solicitation or acceptance of any undue benefit, whether direct or indirect, by employees, Directors, Key Managerial Personnel (KMPs) or associated third parties. In line with globally recognised regulations, including the Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA), and India's Prevention of Corruption Act (PCA), the policy is supported by well-defined internal controls, awareness and training programmes, and structured reporting mechanisms to strengthen compliance and uphold ethical business practices throughout the organisation.

The policy can be accessed here: Anti-Bribery and Anti-Corruption Policy

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

No disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption against any of the Directors/KMPs/Employees.

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

No complaint has been received with regard to conflict of interest against any of the Directors/KMPs.

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

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.**

NA

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	100	84

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:

Particulars	Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % of total purchases	84.75%	80.82%
	b. Number of trading houses where purchases are made from	135	136
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	79.60%	79.68%
Concentration of sales	a. Sales to dealers/distributors as % of total sales	16.89%	34%
	b. Number of dealers/distributors to whom sales are made	9	8
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	100%	100%
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	3.20%	2.75%
	b. Sales (Sales to related parties/Total sales)	4.40%	1.38%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total investments made)	99.55%	99.84%

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

Essential Indicators

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

Sr. No.	Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental social impacts
1.	R&D	0.10%	Nil	• Installed scrubbers across process-related emission stacks to reduce emissions • Commissioned Effluent and Sewage Treatment Plants (ETP/STP) to enable water treatment, reuse and Zero Liquid Discharge • Utilised treated municipal drain water for process requirements, reducing dependence on fresh water sources • Initiated the transition from furnace oil to PNG-based fuel to improve energy efficiency and lower emissions • Procured electric/battery-operated vehicles to promote green employee logistics
2.	Capex	0.50%	Nil	

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

   To strengthen sustainability across its value chain, the Company has implemented a Sustainable Procurement Policy that integrates environmental and ethical considerations into sourcing decisions. The policy encourages responsible procurement practices, supports long-term supplier partnerships and reinforces the Company's commitment to building a resilient and sustainable supply chain.

   The policy may be accessed here: Sustainable Procurement Policy.

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

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

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

   The Company has established responsible disposal mechanisms for different waste generated during the manufacturing process. Plastic waste is managed through controlled handling and disposal practices, e-waste is channelled through authorised recyclers, hazardous waste is treated and disposed of through approved agencies in compliance with regulatory requirements, and select waste streams are reused or repurposed as raw materials by approved third parties, wherever feasible.

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.**

   Although Extended Producer Responsibility (EPR) is currently not applicable to Vishnu Chemicals' operations, the Company has proactively adopted an EPR Policy to align with evolving regulatory requirements. The policy focuses on reducing single-use plastics, promoting recyclable materials, engaging authorised recyclers and strengthening monitoring and awareness initiatives, reflecting the Company's commitment to responsible environmental practices and future preparedness.

   The policy can be accessed here: EPR Policy.

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	366	366	100%	366	100%	Nil	NA	Nil	NA	Nil	NA
Female	9	9	100%	9	100%	Nil	NA	Nil	NA	Nil	NA
Total	375	375	100%	375	100%	Nil	NA	Nil	NA	Nil	NA
Other than permanent employees											
Male	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil
Female	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil
Total	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil

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

Category	% of workers 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	164	164	100%	164	100%	Nil	NA	Nil	NA	Nil	NA
Female	9	9	100%	9	100%	Nil	NA	Nil	NA	Nil	NA
Total	173	173	100%	173	100%	Nil	NA	Nil	NA	Nil	NA
Other than permanent workers											
Male	559	146	26%	146	26%	Nil	NA	Nil	NA	Nil	NA
Female	20	11	55%	11	55%	Nil	NA	Nil	NA	Nil	NA
Total	579	157	27%	157	27%	Nil	NA	Nil	NA	Nil	NA

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.24%	0.13%

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

Sr. No.	Benefit	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.)
1.	PF	100%	100%	Y	100%	100%	Y
2.	Gratuity	100%	100%	Y	100%	100%	Y
3.	ESI	0.00%	70%	Y	0.50%	85%	Y
4.	Others	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.

Yes

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.**

Vishnu Chemicals' commitment to equal opportunity is embedded within its broader Human Rights Policy, which promotes a diverse, inclusive and equitable workplace. Aligned with the Rights of Persons with Disabilities Act, 2016, the policy strictly prohibits discrimination on the basis of disability and emphasises the provision of reasonable accommodations to enable full and meaningful participation in the workplace. The policy reinforces the Company's commitment to fostering an environment built on dignity, inclusion and equal access for all. It can be accessed here: Human Rights Policy.

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

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

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.**

Sr. No.	Particular	Yes/No (If yes, then give details of the mechanism in brief)
1.	Permanent workers	Employees can raise their concerns or grievances through their immediate reporting manager or the concerned HR representative. In addition, the Company has established a Vigil Mechanism/Whistleblower Policy that provides Directors and employees with a structured platform to report concerns and ensure transparent and timely resolution.
2.	Other than permanent workers	
3.	Permanent employees	
4.	Other than permanent employees	

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

Gender	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						
Male	366	Nil	00%	341	Nil	00%
Female	9	Nil	00%	7	Nil	00%
Total	375	Nil	00%	348	Nil	00%
Total Permanent Workers						
Male	164	00	00%	135	00	00%
Female	9	00	00%	10	00	00%
Total	173	00	00%	145	00	00%

8. Details of training given to employees and workers:

Gender	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Male	366	366	100%	366	100%	341	341	100%	304	89%
Female	9	9	100%	9	100%	7	7	100%	7	100%
Total	375	375	100%	375	100%	348	348	100%	311	89%
Workers										
Male	723	723	100%	664	92%	677	677	100%	612	90%
Female	29	29	100%	26	90%	28	28	100%	25	89%
Total	752	752	100%	690	92%	705	705	100%	637	90%

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

Gender	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (A)	No. (B)	% (B/A)
Employees*						
Male	366	366	100%	341	341	100%
Female	9	9	100%	7	7	100%
Total	375	375	100%	348	348	100%
Workers						
Male	723	723	100%	677	677	100%
Female	29	29	100%	28	28	100%
Total	752	752	100%	705	705	100%

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 of such a system?

Yes. The Company has implemented a robust Occupational Health and Safety (OHS) management system guided by its Environment, Health and Safety (EHS) Policy, reflecting its commitment to providing a safe and healthy workplace across all operational locations. The system covers installation of appropriate safety equipment, provision of safe drinking water and Personal Protective Equipment (PPE), emergency preparedness drills, regular health check-ups, and training programmes on workplace safety and hazardous material handling. Through these initiatives, the Company adopts a proactive approach towards workplace safety, employee well-being and regulatory compliance. The policy can be accessed here: Environment, Health and Safety (EHS) Policy.

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

Vishnu Chemicals follows a structured approach to identifying workplace hazards and assessing associated risks through regular inspections, safety audits and operational monitoring. Routine assessments help identify risks related to workplace safety, process operations and environmental aspects, while non-routine assessments are conducted for new processes, equipment modifications and unforeseen situations. The Company's risk management framework incorporates engineering controls, use of PPE, standard operating procedures, employee training and supervision to strengthen workplace safety and minimise operational and environmental risks.

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

Yes. The Company has established mechanisms that enable workers to report workplace hazards and concerns promptly. Employees are also empowered to remove themselves from situations that may pose significant risks to their health and safety.

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

Yes. The Company provides employees and workers with access to non-occupational medical and healthcare services to support their overall health and well-being.

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

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

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

Vishnu Chemicals has implemented a comprehensive safety framework focused on fostering a culture of safety, awareness and preparedness across its operations. The Company promotes open communication and encourages employees to report potential hazards and safety concerns. Regular training programmes, awareness initiatives and emergency preparedness drills are conducted to strengthen workplace safety and ensure effective response mechanisms. These measures reflect the Company's commitment to maintaining a safe, healthy and responsible work environment.

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

Sr. no.	Particulars	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
1.	Working Conditions	Nil	NA	NA	Nil	NA	NA
2.	Health & Safety	Nil	NA	NA	Nil	NA	NA

14. Assessments for the year:

Sr. No.	Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
1.	Health and safety practices	100%
2.	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.

The Company regularly evaluates risks and opportunities related to occupational health and safety, quality and environmental performance. Based on these assessments, corrective and preventive measures are implemented through adherence to standard operating procedures, ongoing employee training, consistent use of Personal Protective Equipment (PPE) and periodic infrastructure enhancements. These initiatives support continuous improvement and reinforce a safe and secure workplace environment.

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.**

   Vishnu Chemicals has identified its key stakeholders through a structured assessment based on the following parameters:

   a) **Dependency:** Stakeholders who rely on the Company's activities, products or services, as well as those whose support and engagement are essential for the Company's operations and continued growth.

   b) **Responsibility:** Stakeholders towards whom the Company has legal, regulatory, commercial, operational or ethical responsibilities arising from its business activities and commitments.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half-yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	General meetings, Annual Reports, press releases, newspaper publications, conference calls, e-mails, investor meetings and Company website	Annually/ Half-yearly/ Quarterly	To communicate business performance, strategic developments, statutory disclosures and address investor expectations and governance-related matters
Customers/ Clients	No	Discussions, meetings, e-mails, conference calls, video conferences, relationship meetings and Company website	Annually/ Half-yearly/ As and when required	To understand customer expectations related to product quality, service delivery, technical support, feedback and evolving business requirements
Employees	No	E-mails, one-on-one interactions, performance appraisal reviews, grievance redressal mechanisms and staff meetings	As and when required	To address employee well-being, learning and development opportunities, career progression, rewards and recognition, workplace concerns and job security
Suppliers/ Vendors	No	Meetings, contracts, emails, SMS and formal agreements	As and when required	To discuss procurement requirements, supply continuity, payment terms, creditworthiness and strengthen long-term business relationships
Government/ Statutory Authorities	No	Formal communication and interactions with regulatory bodies	As and when required/Annually	To ensure compliance with applicable laws, regulations and statutory requirements
Bankers	No	Meetings, telephonic discussions, emails and SMS	As and when required	To engage on financing arrangements, compliance requirements, sanction terms and ongoing business performance
Community	No	Newspaper publications, press releases, Company website, CSR initiatives, interviews and social media platforms	As and when required	To engage on community development initiatives, social impact programmes and address local community needs and expectations

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)	% (C/D)
Employees						
Permanent	375	375	100%	348	348	100%
Other than permanent	Nil	Nil	0%	Nil	Nil	0%
Total Employees	375	375	100%	348	348	100%
Workers						
Permanent	173	171	99%	145	143	99%
Other than permanent	579	570	98%	560	557	99%
Total Workers	752	741	99%	705	700	99%

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)
Permanent employees										
Male	366	Nil	0%	366	100%	341	Nil	0%	341	100%
Female	9	Nil	0%	9	100%	7	Nil	0%	7	100%
Total	375	Nil	0%	375	100%	348	Nil	0%	348	100%
Other than permanent employees										
Male	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Female	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Total	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Permanent workers										
Male	164	Nil	0%	164	100%	135	Nil	0%	135	100%
Female	9	Nil	0%	9	100%	10	Nil	0%	10	100%
Total	173	Nil	0%	173	100%	145	Nil	0%	145	100%
Other than permanent workers										
Male	559	Nil	0%	559	100%	542	Nil	0%	542	100%
Female	20	Nil	0%	20	100%	18	Nil	0%	18	100%
Total	579	Nil	0%	579	100%	560	Nil	0%	560	100%

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

   a. **Median remuneration/wages**

(₹ in lakhs)

Sr. No.	Category	Male		Female	
		Number	Median remuneration of respective category	Number	Salary of respective category
1.	Board of Directors	4	232	2	Nil
2.	Key Managerial Personnel	3	72	1	27
3.	Employees other than the Board of Directors and Key Managerial Personnel	375	6.62	16	5.12
4.	Workers	752	3.08	15	3.38

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

Sr. No.	Particulars	FY 2025-26	FY 2024-25
1.	Gross wages paid to females as a % of total wages	1.82%	2.83%

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 established designated mechanisms and responsible committees to address human rights-related concerns and oversee the effective management of issues arising from its operations.

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

Vishnu Chemicals has implemented a structured grievance redressal framework under its Human Rights Policy to address concerns related to human rights issues. Employees and associated stakeholders may report concerns through the Human Resources function or designated internal committees, which serve as the primary channels for receiving and addressing grievances. All reported concerns are appropriately reviewed, investigated, resolved and documented. In addition, the Company undertakes periodic human rights due diligence assessments to identify potential risks and strengthen the effectiveness of its mechanisms.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	NA	NA	Nil	NA	NA
Discrimination at workplace	Nil	NA	NA	Nil	NA	NA
Child labour	Nil	NA	NA	Nil	NA	NA
Forced labour/involuntary labour	Nil	NA	NA	Nil	NA	NA
Wages	Nil	NA	NA	Nil	NA	NA
Other human rights related issues	Nil	NA	NA	Nil	NA	NA

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

Sr. No.	Particulars	FY 2025-26	FY 2024-25
1.	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
2.	Complaints on POSH as a % of female employees/workers	Nil	Nil
3.	Complaints on POSH upheld	Nil	Nil

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

The Company has established safeguards to protect complainants from retaliation in cases related to discrimination and harassment. As outlined in its Human Rights Policy and Prevention of Sexual Harassment (POSH) Policy, Vishnu Chemicals follows a zero-tolerance approach towards any form of retaliation or victimisation against individuals raising concerns in good faith. Confidentiality is maintained throughout the investigation process, and complaints are addressed by the Internal Complaints Committee (ICC) through a fair and impartial process. The Company strictly prohibits retaliatory actions such as discrimination, harassment, demotion or dismissal, and disciplinary action is taken in instances of policy violations.

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

   Yes. Human rights principles form an integral part of the Company's expectations from its business relationships. Vishnu Chemicals expects its business partners, suppliers, contractors and vendors to comply with applicable laws and uphold practices that respect the dignity, rights and well-being of employees and local communities, reinforcing the Company's commitment to responsible and ethical business conduct across its value chain.

10. **Assessments for the year:**

Sr. No.	Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
1.	Child labour	100%
2.	Forced labour/involuntary labour	100%
3.	Sexual harassment	100%
4.	Discrimination at workplace	100%
5.	Wages	100%
6.	Others	NA

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

   Not Applicable

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in Gigajoule (GJ))		
Total electricity consumption **(A)**	90.72	40.68
Total fuel consumption **(B)**	4,63,443.82	4,16,074.44
Energy consumption through other sources **(C)**	0	0
Total energy consumed from renewable sources (A+ B+ C)	**4,63,534.54**	**4,16,115.12**
From non-renewable sources (in Gigajoule (GJ))		
Total electricity consumption **(D)**	3,07,473.06	2,84,869.64
Total fuel consumption **(E)**	32,20,831.06	29,71,254.63
Energy consumption through other sources **(F)**	0	0
Total energy consumed from non- renewable sources **(D+ E+ F)**	**35,28,304.12**	**32,56,124.27**
Total energy consumed (A+ B+ C+ D+ E+ F)	**39,91,838.66**	**36,72,239.39**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (GJ per ₹ in crore)	0.00033	0.00034
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (GJ per US $ in crore)	0.00664	0.00696
Energy intensity in terms of physical output	3,542.00	3,497.37
Energy intensity (optional) – the relevant metric may be selected by the entity	--	--

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

2. **Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)**

   If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

   Not Applicable

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	38,697.97	36,642.00
(ii) Ground water	8,149.04	6,714.00
(iii) Third party water	6,32,865.12	5,42,499.26
(iv) Seawater/desalinated water	--	--
(v) Others	--	--
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**6,79,712.13**	**5,85,899.26**
Total volume of water consumption (in kilolitres)	**6,79,712.13**	**5,85,899.26**
Water intensity per rupee of turnover (Water consumed in kilolitres/ Revenue from operations in ₹)	0.00005561	0.00005
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kilolitres/Revenue from operations in ₹ adjusted for PPP)	0.00113	0.00111
Water intensity in terms of physical output (Total water consumption/ employees)	603.12	557.96
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? (Yes/No) If yes, name of the external agency. No

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	--	--
- With treatment – please specify level of treatment	--	--
(ii) To Groundwater	--	--
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
(iii) To Seawater	--	--
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
(iv) Sent to third parties	--	--
- No treatment	27,121	23,822
- With treatment – please specify level of treatment	--	--
(v) Others	--	--
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
Total water discharged (in kilolitres)	**27,121**	**23,822**

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

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 two of its operational sites as part of its broader water stewardship strategy. Water management is integral to Vishnu Chemicals' operations, with a focus on reducing freshwater and potable water consumption through operational improvements. The Company adopts practices such as recycling, reusing, treating and neutralising effluents, and reusing restored water in process operations. It also continues to explore water conservation opportunities through initiatives such as Effluent Treatment Plants (ETPs), multiple-effect evaporators and other process innovations to further strengthen its ZLD implementation and reduce effluent discharge.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mg/m3	110.33	101.80
SOx	Mg/m3	79.25	68.60
Particulate matter (PM)	Mg/m3	155.56	127.90
Persistent organic pollutants (POP)	--	--	--
Volatile organic compounds (VOC)	--	--	--
Hazardous air pollutants (HAP)	--	--	--
Others	--	--	--

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

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent (MtCO2e)	3,34,912.90	3,06,470.07
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent ($MtCO_2e$)	62,092.48	57,527.84
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO_2 equivalent/ Revenue from operations in ₹	0.00003	0.00003
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent/ Revenue from operations in ₹ adjusted for PPP	0.00066	0.00069
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 equivalent/ employee	352.27	346.66
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? (Yes/No) If yes, name of the external agency. No

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

Yes. Vishnu Chemicals has implemented a structured Greenhouse Gas (GHG) reduction programme guided by its Greenhouse Gas (GHG) Inventory, Policy and Reduction Target framework, reflecting its commitment to climate action and reducing its overall carbon footprint. The Company has set targets to reduce Scope 1 and Scope 2 emissions by 6% by 2029 through energy efficiency initiatives and process optimisation, while also targeting a 6% reduction in Scope 3 emissions through sustainable supply chain practices. It further aims to source at least 10% of its electricity consumption from renewable energy by 2029, supported by initiatives such as installation of solar power systems at its facilities.

In addition, the Company established a CO_2 recovery plant at its Vizag facility in FY 2021-22, which recovers CO_2 from boiler flue gases and is currently operational, contributing to emission reduction efforts.

As part of its environmental initiatives, the Company also undertook plantation activities, with 1,506 saplings planted during FY 2025-26. The Company remains committed to annual disclosures, independent assessments and sustainability reporting aligned with recognised standards. Further details can be accessed here: GHG Inventory Policy & Reduction Targets.

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)**	8.20	5.60
E-waste **(B)**	0.26	45.47
Bio-medical waste **(C)**	0.013	0.01
Construction and demolition waste **(D)**	0.00	0.00
Battery waste **(E)**	0.00	0.00
Radioactive waste **(F)**	0.00	0.00
Other Hazardous waste. **(G)**	98,077.55	83,242.29
Other Non-hazardous waste generated **(H)**	7,246.41	5,088.98
Total (A + B + C + D + E + F + G + H)	**1,05,332.43**	**88,382.34**
Waste intensity per rupee of turnover (Total waste generated in metric tonnes/Revenue from operations in ₹)	0.00001	0.00001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in metric tonnes/Revenue from operations in ₹ adjusted for PPP)	0.00018	0.00017
Waste intensity in terms of physical output (Total waste generated in metric tonnes/employee)	93.46	84.17
Waste intensity (optional) – the relevant metric may be selected by the entity	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste:		
(i) Recycled	44,483.35	29,559.54
(ii) Re-used	--	--
(iii) Other recovery operations	--	--
Total	**44,483.35**	**29,559.54**

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste:		
(i) Incineration	--	--
(ii) Landfilling	14,621.96	--
(iii) Other disposal operations	28,150.90	65,550.83
Total	**42,772.86**	**65,550.83**

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

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

    The Company follows a systematic waste management framework focused on responsible treatment, resource recovery and environmentally sound disposal practices. Its manufacturing facilities are equipped with solid waste treatment plants to process and neutralise waste generated during operations, ensuring minimal environmental impact and compliance with regulatory requirements. Key practices include:

    - **Waste utilisation:** Treated sludge is supplied to cement manufacturers for use as raw material, while fly ash is provided to brick manufacturers, supporting circularity and resource efficiency
    - **Authorised disposal:** Residual waste is transferred to authorised waste management agencies for safe treatment and disposal
    - **Hazardous waste handling:** Hazardous waste is managed through controlled treatment and neutralisation processes to reduce associated risks
    - **Environmental safeguards:** The Company ensures that no water or waste is discharged into public areas
    - **Office waste management:** No toxic waste is generated at office premises, and general solid waste is managed through municipal collection systems

    These practices support the Company's strategy of minimising environmental impact while ensuring responsible waste management across its 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:**

    Not Applicable

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

    Not Applicable

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

    The Company adheres to all applicable environmental laws, regulations and statutory requirements in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act and related rules, along with other relevant regulatory frameworks governing its operations.

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:**

   Thirteen (13) 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	International Chromium Development Association	International
2.	Federation of Telangana Chamber of Commerce and Industry	State
3.	Bulk Drugs Manufactures Association	National
4	Hyderabad Management Association	State
5.	Import Export Council	National
6.	CHEMEXCIL	National
7.	Andhra Chamber of Commerce	State
8.	Quality Circle Forum of India	National
9	Authorized Economic Operator for Imports & Exports	National
10	ISO Integrated Management System	International
11	Two Star Export House of India	National
12	ZDHC	International
13	Reach Registration	International

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.**

   There were no adverse orders from regulatory authorities.

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

   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.**

   Not Applicable

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

   Vishnu Chemicals has established mechanisms to receive and address community grievances through regular stakeholder engagements, local interactions and dedicated communication channels. All concerns are recorded, acknowledged and addressed within defined timelines based on their nature and urgency, ensuring timely resolution and fostering transparent community relationships.

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

Sr. No.	Particulars	FY 2025-26	FY 2024-25
1.	Directly sourced from MSMEs/small producers	15.88%	14.44%
2.	Directly from within India	45.72%	42.53%

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**

Sr. No.	Location	FY 2025-26	FY 2024-25
1.	Rural	7.40%	5.57%
2.	Semi-urban	12.30%	11.65%
3.	Urban	48.94%	51.67%
4.	Metropolitan	31.36%	31.11%

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

Essential Indicators

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

   Vishnu Chemicals has established mechanisms to receive and address customer complaints and feedback through designated channels. All concerns are acknowledged promptly, assessed based on their nature and urgency, and resolved within defined timelines through appropriate actions by the concerned teams.

2. **Turnover of products and/services as a percentage of turnover from all products/service that carry information about:** Not Applicable

Sr. No.	Particulars	As a percentage of total turnover
1.	Environmental and social parameters relevant to the product	100%
2.	Safe and responsible usage	100%
3.	Recycling and/or safe disposal	100%

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

Sr. No.	Particulars	FY 2025-26			FY 2024-25		
		Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the yea	Remarks
1.	Data privacy	Nil	NA	NA	Nil	NA	NA
2.	Advertising	Nil	NA	NA	Nil	NA	NA
3.	Cyber-security	Nil	NA	NA	Nil	NA	NA
4.	Delivery of essential services	Nil	NA	NA	Nil	NA	NA
5,	Restrictive trade practices	Nil	NA	NA	Nil	NA	NA
6.	Unfair trade practices	Nil	NA	NA	Nil	NA	NA
7.	Other	Nil	NA	NA	Nil	NA	NA

4. **Details of instances of product recalls on account of safety issues:** Not Applicable

Sr. No.	Particulars	Number	Reason for recall
1.	Voluntary recalls	NA	NA
2.	Forced recalls	NA	NA

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

   Yes. The Company has adopted an Information Technology (IT) Policy to establish a structured approach towards managing cybersecurity and data privacy risks. The policy covers key aspects such as information security controls, data protection measures, access management, employee training, vendor compliance and incident response mechanisms.

   The policy can be accessed here: Information Technology Policy.

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

   During the reporting period, the Company did not encounter any issues requiring corrective action related to advertising, delivery of essential services, cybersecurity, or customer data privacy. Further, there were no instances of product recalls or any penalties or regulatory actions concerning product or service safety.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches:**

      Nil

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

      Not Applicable

   c. **Impact, if any, of the data breaches:**

      Not Applicable