

September 1, 2025

To,
The Listing Department,
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai- 400 001

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot no. C-1,
G-Block, Bandra Kurla Complex,
Mumbai -400051

Scrip Code: 543349

NSE Symbol: ACUTAAS

Subject: Business Responsibility and Sustainability Report for FY 2024-25

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith submit the Business Responsibility and Sustainability Report for the Financial Year 2024-25.

The Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2024-25 is also available on the website of the Company at www.acutaas.com

Kindly take the above intimation on record.

Yours faithfully,
For, **ACUTAAS CHEMICALS LIMITED**

CS Ekta K. Srivastava
Company Secretary & Compliance Officer



Encl: BRSR FY 2024-25



Business Responsibility Sustainability Report FY 2024-25

With a continued focus on ethical governance, inclusive growth, and environmental stewardship, we are proud to present our Business Responsibility and Sustainability Report (BRSR). This report outlines our efforts to uphold the principles of the National Guidelines on Responsible Business Conduct (NGRBC) and highlights our ongoing commitment to sustainability.

The BRSR framework is based on the NGRBC principles comprising of three sections:

Section A presents a comprehensive overview of the Company's business, encompassing the market it serves, financial performance, key employee statistics, engagement with related parties, Corporate Social Responsibility initiatives and transparency.

Section B outlines management and process disclosures related to the businesses highlighting the governance structures, policies and operational framework established to align with the NGRBC Principles and Core Elements.

Section C encompasses a comprehensive set of measurable Key Performance Indicators (KPIs) for each of the nine principles which include ethical business practices, product stewardship, employee wellbeing, safety & development, stakeholder engagement, human rights, environmental stewardship, public policy advocacy, inclusive growth and responsible customer relationship.

SECTION A: General Disclosures

I. Details of Listed Entity

Disclosures	Information/Reference Sections
Corporate Identity Number (CIN) of the Company	L24100GJ2007PLC051093
Name of the Company	Acutaas Chemicals Limited
Date of incorporation	12/06/2007
Registered Office/Corporate Address	Plot no. 440/4, 5 & 6, Road No. 82/A, GIDC Sachin, Surat 394230
E-mail id	investorinfo@acutaas.com
Telephone	+91 7227977744
Website	www.acutaas.com
Financial year reported	April 1, 2024 to March 31, 2025
Name to Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited Listed since September 14, 2021
Paid up capital (31 st March 2025)	₹409344610/-
Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	CS Ekta Kumari Srivastava Tel: - 7227977744 Email: cs@acutaas.com
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)	Disclosures under this report are made on standalone basis for Acutaas Chemicals Limited
Whether the company has undertaken reasonable assurance of the BRSR Core?	No
Name of assessment or assurance Provider	NA
Type of assessment or assurance obtained	NA

II. Product Services

17. 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.	Chemical Manufacturing	Manufacturing of Pharmaceutical Intermediates and Speciality chemicals	100%

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

Sr. No	Description of Main Activity	Description of Business activity	% of Turnover of the entity
1	Manufacturing of organic and inorganic chemical compounds	20119	100.00%

III. Operations

19. 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

*Unit I, Unit II and Unit III are considered for the purpose of BRSR

**R&D & Warehouse

20. Markets served by the Company

a) Number of Locations

Location	Number
National (No of States)	25
International (No of Countries)	55

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

The contribution of export as a percentage of the total turnover of Acutaas Chemicals is 74%

c) A brief on types of customers: Acutaas Chemicals Limited is engaged in the manufacturing of high-quality pharma intermediates and specialty chemicals that cater to a wide range of industrial sectors. These include pharmaceuticals, personal care, cosmetics, battery chemicals, dyes, polymers, agrochemicals, and animal nutrition industries. The company serves a diversified customer base across both domestic and international markets, and has established strong, long-term relationships with clients spanning multiple geographies. Acutaas Chemicals is recognized for its consistent quality, reliability, and commitment to customer satisfaction across all its business verticals.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. B	% (B/A)	No. C	% (C/A)
Employees						
1	Permanent (D)	812	776	95.57%	36	4.43%
2	Other than permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	812	776	95.57%	36	4.43%
Workers						
4	Permanent (F)	67	65	97.01%	2	2.99%
5	Other than permanent (G)	586	573	97.78%	13	2.22%
6	Total workers(F + G)	653	638	97.70%	15	2.30%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. B	% (B/A)	No. C	% (C/A)
Different Abled Employees						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%
Different 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%

22. Participation/Inclusion/Representation of women

Sr. No.	Particulars	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1	Board of Directors	8	2	25.00%
2	Key Management Personnel	6	1	16.67%

Note: Key Managerial Personnel includes Executive Chairman, Whole time Directors, Chief Financial Officer and Company Secretary.

**23. Turnover rate for permanent employees and workers**

Sr. No.	Particulars	Turnover rate in current FY (2024-25)			Turnover rate in previous FY (2023-24)			Turnover rate in the year prior to the previous FY (2022-23)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1	Permanent Employees	10.42%	1.16%	11.58%	16.72%	0.94%	17.66%	17.62%	1.55%	19.17%
2	Permanent Workers	0.00%	0.00%	0.00%	0.78%	0.00%	0.78%	0.35%	0.00%	0.35%

V. Product Services**24. 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	Acutaas Chemicals Electrolytes Private Limited	Wholly Owned Subsidiary	100.00%	No
2	Ami-Onco Theranostics LLC	Joint Venture	50.00%	No
3	Acutaas Advance Material Limited	Wholly Owned Subsidiary	100.00%	No
4	Enchem Ami Organics Private Limited	Step down subsidiary	0%	No
5	Baba Fine Chemicals	Subsidiary	55%	No

VI. CSR Details**25.**

- I. Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- II. Turnover (in ₹): **989,83,46,028**
- III. Net worth (in ₹): **1311,59,52,864**

VII. Transparency and Disclosures Compliances**26. 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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	1	0	Equity shares related grievance	0	0	NA
Shareholders	Yes	2	0	Request for revalidation of dividend	6	3	Request for revalidation of dividend
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	23	0	Product related issues	15	0	Product related issues
Value Chain Partners	Yes	0	0	NA	0	0	NA

Weblink for grievance redressal policy :

<https://www.acutaas.com/stakeholders-grievanceredressalpolicy>

27. 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.	Occupational Health and Safety	Risk	Manufacturing of specialty chemicals entail multiple risks to workers and employees in the form of materials management, spills, fumes, fire hazards, long-term exposure, etc. that could result in health impairment, serious injuries, or even fatalities. Health and safety risks are also present in the supply during the manufacture of raw materials and the transport of raw materials and finished products	The Company has taken various measures to mitigate occupational health and safety risks including adoption of organization wide Integrated Policy on Environment Health Safety and Quality Management System (As per ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Standards). Strict health and safety measures and SOPs around storage, use, transportation and waste treatment of hazardous substances Trainings, internal audits for all SOPs on Operational Health and safety.	Negative Implications
2	Anti-corruption and ethics	Risk	Legal Compliance: Adherence to anti-corruption laws and regulations. Reputation Protection: Safeguarding the organization's image and trust. Operational Efficiency: Preventing resource misallocation and bias. Fair Competition: Ensuring a level playing field in the market	Standards and procedures for combating corruption and upholding commercial ethics. This provides ways for internal or external stakeholders to anonymously voice their concerns (whistleblowing).	Negative Implications
3	Information security and cyber security	Risk	Data privacy and cyber security has emerged as a major threat in the business operations. Data breach of the Company's Information Technology systems leads to business damage and reputational risk, causing damage at both financial and non-financial ends	Information Security Management System (ISMS Implementation). Trend Micro end point protection. Drive Encryption Firewall security Cloud based Mail Server Data sharing through secured FTP Recourses.	Negative Implications
4	Occupational prospects	Opportunity	Career Advancement: Opening opportunities in leadership positions focused on ethical practices. Skill Diversification: Acquiring skills applicable to diverse sectors and industries. Employability: Enhancing qualifications for roles in compliance, risk management, and auditing.	We have below mentioned positive implications. SA 8000 certified units Trained in-house 60 numbers of certified First aiders to handle an emergency. No major accidents during there porting year causing danger to life of employees and workers Nil Complaints from employees and workers Compliance with all Labor laws at all units	Positive Implications
5	Sustainable product design and innovation	Opportunity	Sustainable product design and innovation is an opportunity for companies to reduce their environmental impact, enhance their brand reputation, and attract more investors and customers.	ESG integration (Safety, compliance, ethics), ISO, OHSAS, collaboration and digitization. The company has also initiated looking into the estimation of the product carbon footprint.	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)
6	Health & safety	Risk	<p>Worker Well-being: Prioritizing the safety and health of employees.</p> <p>Productivity: Reducing workplace accidents to maintain a productive workforce.</p> <p>Stakeholder Confidence: Inspiring trust among employees, customers, and investors.</p>	Vaccination Drive for Employees during COVID-19 pandemic.ISO Certified Occupational Health Center for employees.Safety Instruction Board (Cardinal Rule) & Sign Boards, Safety SOPS and protocols.Training & Awareness Programs.Mock Drill for emergencies.Personal Protective Equipment for workers & employees. Work permit system across the Company.Material Safety data sheet for hazardous products	Negative Implications
7	Transparency	opportunity	<p>Accountability: Holding organizations and individuals responsible for their actions.</p> <p>Effective Governance: Facilitating informed decision-making by stakeholders.</p> <p>Social Responsibility: Contributing to a culture of honesty and integrity.</p>	<p>Integrity and transparency in reporting of financial statements Responsible reporting through Annual Reports and Sustainability Report</p> <ul style="list-style-type: none"> Clear and Responsible stakeholders communication 	Positive Implications
8	Waste	Risk	Proper disposal of waste from operations is critical for environmental protection, public health, and safety. Improper disposal of chemical waste can result in the release of harmful substances into the air, soil, and water. This pollution can contaminate local ecosystems, harm wildlife, and even affect nearby human populations. Exposure to hazardous chemicals from poor waste management practices can lead to various health risks, including respiratory problems, cancer, and reproductive issues.	<p>Hazardous waste: Segregation and storage at Hazardous Waste Storage are GPCB approved vendors, Recyclers, Re- processors & transporter for waste disposal with in prescribed time Recover, recycle & reuse of the waste.</p> <p>Waste processing and disposal through accredited Recyclers, Landfilling (TSDF), Pre-processing & Incineration Facility.</p>	Negative Implications
9	Emissions	Risk	Production of specialty chemicals has the potential to release harmful gases to the atmosphere that could endanger human and animal lives in surrounding areas or cause health related impacts over a longer term. Along with various Scope 1, 2 and 3 greenhouse gas emissions, various air emissions such as oxides of nitrogen and sulphur, Hydrogen, HCl etc., are associated with our manufacturing operations.	<p>Regulatory Compliance: Adhering to emissions regulations and standards.</p> <p>Climate Commitments: Aligning with global efforts to mitigate climate change.</p> <p>Innovation and Research: Encouraging advancements in emissions reduction technologies. Control of process emission by using two stage Scrubber & Monitoring of emissions on monthly basis so that emissions are within permissible maximum limit of GPCB</p>	Negative Implications

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)
10	Water and Effluent Management	Risk	Chemical production is a water intensive industry owing to its water usage in its day-to-day operations. Water scarcity is a significant risk for businesses that rely on water for their operations. Water scarcity can lead to disruptions in business operations, supply chains, and increased costs of raw materials, which can all have financial implications. Water scarcity can also pose a threat to the health and safety of employees and the local community, which could result in legal and reputational risks.	Water is a crucial resource and we are committed to conserve it. One of our plants has zero liquid discharge and treated water reused in utility to reduce overall fresh water withdrawal. While in another plant, our Waste water treated in a Effluent Treatment plant and discharge in NCTL common drain after achieving prescribe Limit.	Negative Implications
11	Local Community Engagement	Opportunity/ Risk	<p>Risk: Chemical manufacturing involves producing harmful effluents & gases as by products which may negatively impact the local surroundings. It may lead to long-term health and ecological impact if not managed properly.</p> <p>Opportunity: Engagement with local communities helps in earning goodwill and trust building. Hiring from local area can promote employment and provide cheap labour.</p>	The Company regularly engages with local communities to understand their needs and expectation, thereby, operate in harmony with them. They work towards providing services in the field of rural development, drinking water projects, providing solar street lights- grinding mills, COVID relief, women education etc. to name a few. Services from local contractors and service providers are used to best possible extent	Positive and Negative Implication, Both

SECTION B: Management and Process Disclosures

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.acutaas.com/corporate-policies.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>We are practicing following Standards:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 – Quality Management System 2. ISO 14001:2015 – Environment Management System. 3. ISO 45001:2018 – Occupational Health & Safety Management System. 4. ISO 50001: 2018 – Energy Management System 5. Good Manufacturing Practice (GMP) for active pharmaceutical ingredients (ICHQ7 & Q9) 6. EcoVadis Platinum Medal has been awarded to the Company 7. SA- 8000 social accountability 8. ISMS 27001- Information Security Management System 								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Acutaas Chemicals Limited has progressed well on its sustainability journey, marked by the publication of its third Business Responsibility and Sustainability Report (BRSR) for FY 2024-25. Looking ahead, the company aims to further enhance and disclose its ESG goals and commitments in the coming years. Additionally, the company has also prepared its Annual Sustainability Report (ASR) for 2023-24. For a detailed overview of the sustainability targets, please refer to the company's Sustainability Report for FY 2023-24 at the following link. https://www.acutaas.com/annual-reports.html								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>At Acutaas Chemicals Limited, our commitment to sustainability is underpinned by a strong governance framework that ensures accountability, transparency, and alignment with our long-term business objectives.</p> <p>We continuously monitor our progress towards the Acutaas Chemicals ESG Goals and take timely, data-driven actions to stay on course. Oversight of our ESG strategy is integrated into our corporate governance structure, ensuring that sustainability remains a core focus across all levels of the organization.</p> <p>The Managing Director and the Management Committee receive quarterly updates on ESG performance, enabling informed decision-making and proactive course correction where necessary. To further strengthen oversight, we have established an ESG Committee that includes an Independent Director, reinforcing our commitment to independent and objective governance.</p> <p>The ESG Committee plays a pivotal role in:</p> <ul style="list-style-type: none">• Supporting the Board in steering ESG strategy and risk management.• Monitoring progress against stated ESG goals and key performance indicators.• Reviewing and recommending enhancements to ESG-related policies, practices, and initiatives.• Ensuring the relevance, effectiveness, and alignment of our sustainability efforts with stakeholder expectations and global best practices. <p>This governance structure enables us to embed sustainability into our business strategy and operations, drive continuous improvement, and create long-term value for all stakeholders.</p> <p>Additionally, the company is committed to innovation and technology, having adopted digital platforms to excel in achieving its Environmental, Social, and Governance goals. This digital approach enhances our ability to track, report, and meet our ESG commitments efficiently.</p>								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

I am pleased to present the progress made by the Company during the FY 2024-25 as we continue our journey towards sustainability and responsible business practices. This BRSR report highlights our efforts, achievements and ongoing progress on the environment, social and governance parameters.

At Acutaas Chemicals, we recognize that sustainable and responsible practices are essential for long-term value creation. By embedding Environmental, Social, and Governance (ESG) principles into our business strategy, we are committed to building a responsible, profitable, and resilient organization that makes a meaningful contribution to sustainable development.

Our approach to sustainability is guided by clear goals, well-defined initiatives, and a strategic roadmap. Focused on critical areas such as Carbon Emission & Energy Management, Water Stewardship, and Waste Management, we have made significant progress through continuous investments in new technologies, process improvements, and sustainable practices. These efforts aim to create a cleaner, healthier future for all.

We understand that integrating sustainability into our core operations is key to addressing urgent global challenges, such as climate change, resource depletion, social inequality, and biodiversity loss. At the same time, it drives innovation, enhances our organizational resilience, and creates new pathways for long-term value.

As a responsible corporate citizen, we are dedicated to aligning our operations with national priorities, such as achieving zero-carbon objectives, and adhering to global sustainability frameworks, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the United Nations Sustainable Development Goals (UN SDGs).

Climate Action and Renewable Energy Expansion

In FY 2024-25, we made significant strides in our renewable energy initiatives with the installation and commissioning of 10.8 MW solar power plant, marking a crucial step in our efforts to substantially reduce our carbon footprint. Going ahead, the solar power plant is expected to significantly contribute to our green energy initiative and renewable energy usage goals. Additionally before the release of this report, 5 MW solar power plant has also become operational underscoring our commitment towards our goal of becoming a Net-Zero Emissions Company by 2050.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Advancing Energy Management and Emissions Tracking

During the year, our Sachin unit achieved **ISO 50001:2018 certification** for Energy Management Systems, reflecting our commitment to structured and efficient energy use. We have also commenced the calculation of our Product Carbon Footprint (PCF) and initiated Life Cycle Assessment (LCA) studies to better understand and mitigate our environmental impacts across the product life cycle. Additionally, we have begun using a third-party tool to calculate GHG emissions as per international standards, ensuring accuracy, comparability, and transparency in our climate disclosures.

Recognition and Partnerships

Our sustainability efforts have continued to receive external validation. This year we elevated our EcoVadis rating from Gold to Platinum, a testament to our continuous improvement in ESG practices. Our ongoing commitment with the United Nations Global Compact (UNGC) Ten Principles underscore our commitment to global sustainability goals.

Empowering Our Workforce and Communities

Investing in our people remains a top priority. In FY 2024-25, we expanded our training and development programs, focusing on upskilling our workforce to meet the evolving demands of the industry. Our community engagement efforts have also Deepened, with new initiatives aimed at enhancing local employment opportunities and supporting community-driven projects.

Governance and Oversight

Our ESG Internal Committee has played a pivotal role in ensuring that our sustainability practices are not only maintained but continually enhanced. Through rigorous monitoring and reporting, we have strengthened our governance framework, ensuring that we uphold the highest standards of responsible business conduct.

As we continue our sustainability journey, we remain committed to setting and achieving ambitious targets. Our focus for the coming year will include further reducing greenhouse gas emissions, enhancing energy efficiency, advancing waste reduction strategies, and deepening our engagement with stakeholders. The path ahead is challenging, but with the collective effort of our dedicated team and the support of our stakeholders, we are confident in our ability to drive meaningful change."

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Nareshkumar R. Patel Executive Chairman & Managing Director Mr. Ram Mohan Lokhande Whole time Director ESG Committee Members.								
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, Board has constituted ESG Committee and composition of the committee is as follows: 1. Mr. Ram Mohan Lokhande – WTD and Chairman of ESG Committee 2. Mr. Girikrishna Maniar – Independent Director and Member 3. Mr. Pratik Thakor – Member 4. Mr. Hemant Patel – Member 5. Mr. Uday Desai- Member 6. Mr. Dishank Oza – Member (Till 27/01/2025) 7. Mr. Sanjib Mukerjee – Member (Appointed w.e.f 27/01/2025 and resigned with effect from 10/05/2025) During the FY 2024-25, ESG Committee met twice on August 24, 2024 and January 27, 2025. All members of the ESG committee, except Mr. Dishank Oza attended the meeting during FY 2024-25. The charter of ESG Committee including terms or reference and sustainability related policies adopted by ESG committee is available on the website of company at https://www.acutaas.com/corporate-policies.html								

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	Review is done by ESG Committee of the Board									The ESG Committee reviews the policies periodically as deemed necessary and update if required, but atleast annually.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Review is done by ESG Committee of the Board									Annually								



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
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.										The policies are reviewed internally by the relevant departments of the Company subject to updates if required by ESG Committee.								

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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Segment	Total 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	4	Company has conducted familiarization program for with an objective to train them regarding the nature of the industry and business, operations, regulatory environment, roles & responsibilities, and code of conduct adopted by company. Topics covered were as under : 1) ESG and sustainability 2) Training on Statutory and Legal updates 3) Awareness session on Business overview and trend , Risk management, HR and employee welfare updates 4) Awareness session on BRSR and BRSR Core Requirements	100%
KeyManagerial Personnel	4	Various topics like Data Integrity & Data Privacy, Prevention of Sexual Harassment, ESG related aspects. Training sessions were conducted covering following topics : 1) ESG and sustainability 2) Business ethics, values and Code of conduct 3) Leadership Skills 4) Train the Trainer 5) Risk Assessment and mitigation 6) POSH and Social Accountability	100.00%
Employees other than BoD and KMPs	424	The topics covered included 1) Code of conduct and values 2) Behavioural training 3) Time Management, Skill development 4) ESG and sustainability 5) Technical Training 6) Health & Safety trainings 7) Fire Fighting 8) POSH and social accountability	For Health & Safety: 100% For other topics : 85.59%
Workers	235	The topics covered included Health and Safety trainings, fire fighting ,POSH, SA8000 Principles and skill upgradation	For Health & Safety: 100% For other topics : 88.06%

- 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):**

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine	NIL	Not Applicable	NIL	NIL	NA
Settlement	NIL	Not Applicable	NIL	NIL	NA
Compounding fee	NIL	Not Applicable	NIL	NIL	NA
Non - Monetary					
Imprisonment	NIL	Not Applicable	NIL	Nil	NA
Punishment	NIL	Not Applicable	NIL	Nil	NA

- 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**

Details of the appeal or revision preferred in cases where monetary or non-monetary action has been appealed

Sr.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	Not Applicable	Not Applicable

- 4. Does the entity have an anti-corruption or anti-bribery policy?**

Acutaas Chemicals Limited is committed to maintaining the highest standards of integrity and ethical conduct in all its business operations. To uphold these values, the company has implemented a robust Anti-Corruption and Bribery Policy, which explicitly prohibits any form of corruption or unethical business practices. This policy forms a key component of our overall commitment to responsible business conduct.

In addition to our Anti-Corruption and Bribery policy, the company has established a comprehensive Vigil Mechanism and Whistleblower Policy, designed to empower stakeholders—including employees and their representative bodies—to report any concerns regarding illegal, unethical, or improper practices without the fear of retaliation. This policy provides a secure and confidential avenue for reporting, ensuring that whistleblowers can raise issues related to financial misconduct, regulatory breaches, or any other unethical activities.

The Vigil Mechanism is equipped with adequate safeguards to protect the identity and rights of employees who report concerns, ensuring that they are not subject to any negative consequences for their actions. The company assures full protection for whistleblowers against retaliation, discrimination, or harassment.

To further reinforce our commitment to transparency and ethical governance, no personnel within the company have ever been denied access to the Chairperson of the Audit Committee, ensuring that concerns are escalated to the highest level of oversight.

Web-link if the entity has anti-corruption or anti-bribery policy :

<https://www.acutaas.com/anticorruption-andbriberypolicy>

- 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 (2024-25)	PY (2023-24)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY (2024-25)		PY (2023-24)	
	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.

Not Applicable

8. Number of days of accounts payables

	FY (2024-25)	PY (2023-24)
i) Accounts payable x 365 days (₹)	567707636689	486499375000
ii) Cost of goods/services procured (₹)	7055719000	5431145000
iii) Number of days of accounts payables	80	90

9. Openness 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

		(in ₹)	
Parameter	Metrics	FY (2024-25)	PY (2023-24)
Concentration of Purchase	a. i) Purchases from trading houses	1266902283	648900972
	ii) Total purchases	4753737593	4325657187
	iii) Purchases from trading houses as % of total purchases	26.65%	15%
	b. Number of trading houses where purchases are made	503	98
	c. i) Purchases from top 10 trading houses	686496721	350864990
	ii) Total purchases from trading houses	1266902283	648900972
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	54.19%	54.07%

		(in ₹)	
Parameter	Metrics	FY (2024-25)	FY (2023-24)
Concentration of Sales	a. i) Sales to dealer / distributors	255192225	152781355
	ii) Total Sales	9898346028	6875829178
	iii) Sales to dealer / distributors as % of total sales	2.58%	2.22%
	b. Number of dealers / distributors to whom sales are made	24	15
	c. i) Sales to top 10 dealers / distributors	221957884	144607115
	ii) Total Sales to dealer / distributors	255192225	152781355
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	86.98%	94.65%

		(in ₹)	
Parameter	Metrics	FY (2024-25)	PY (2023-24)
Share of RPT in	a. i) Purchases (Purchases with related parties)	11180871	6223855
	ii) Total Purchases	4753737593	4349614000
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.24%	0.14%
	b. i) Sales (Sales to related parties)	2373355	3205382
	ii) Total Sales	9898346028	6875829178
	iii) Sales (Sales to related parties as % of Total Sales)	0.02%	0.05%
	c. i) Loans & advances given to related parties *	22237695	22175000
	ii) Total loans & advances	22237695	22175000
	iii) Loans & advances given to related parties as % of Total loans & advances	100%	100%
	d. i) Investments in related parties	0	100000
	ii) Total Investments made	0	1953000
	iii) Investments in related parties as % of Total Investments made	0	5.12%

*Given to Wholly owned subsidiaries of Company

Leadership Indicators

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

Sr.	Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	2	Awareness Programs on NGBRC Principles	60.00%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If yes provide details of the same.

Yes. The company has established robust processes to manage and avoid conflicts of interest involving board members and senior management. A dedicated policy is in place, requiring annual conflict of interest declarations from all board members, senior management, and employees. Furthermore, the company's Code of Conduct, which outlines these guidelines, is available on the company's website for reference. Please refer here: <https://www.acutaas.com/corporate-policies.html>

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

Essential Indicators

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

	FY (2024-25)	FY (2023-24)	Details of improvements in environmental and social impacts
R&D	1.45%	3.88%	• Yield improvement
Capex	19.39%	5.37%	• Installation and commissioning of 11.8 MW solar power project in Narmada District, Gujarat which will significantly meet the energy requirement of Unit 2 at Ankleshwar and Unit 3 at Jhagadia.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	<p>The Company has established a robust mechanism to sustainably procure raw materials from diverse suppliers, taking into account factors such as availability, transportation, and the requirements of our manufacturing facilities. Guided by our Sustainable Procurement Policy, all procurement of goods and services is carried out with due consideration for health, safety, environmental impact, and the conservation of natural resources.</p> <p>In line with our commitment to responsible sourcing, we have also begun assessing the potential negative impacts of upstream and downstream GHG emissions in our procurement decisions.</p> <p>The Company has implemented a comprehensive Supplier Code of Conduct (COC), which outlines clear guidelines on environmental management, pollution prevention, and waste management, while also reflecting our vision and mission. The Supplier COC applies not only to domestic and global suppliers but also to their employees, agents, and contractors.</p> <p>These policies and standards ensure that our procurement practices align with our sustainability goals and promote responsible business conduct throughout our supply chain.</p>		
b. If yes, what percentage of inputs were sourced sustainably?	<p>The Company works with suppliers who diligently follow sustainable procurement practices. In subsequent years, necessary action will be taken to account for the percentage of inputs sourced sustainably.</p> <p>35%</p>		

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)	We outsource the disposal of this waste to GPCB-approved third parties for recycling		
(b) E-waste	We outsource the disposal of this waste to GPCB-approved third-party vendors, who ensure it is sent to authorized recycling facilities		
(c) Hazardous waste	We are taking a multi-pronged approach to dispose of this waste by sending it to different facilities. This includes sending some of it to landfills, some to recycling facilities, and also utilizing co-processing methods.		
(d) other waste	Our non-hazardous waste primarily consists of plastics, metal and wooden waste, which is typically generated from aging process equipment or as part of routine maintenance activities.		
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).	No		
If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	No		
If not, provide steps taken to address the same.	Since our company primarily serves the B2B segment, we believe that Extended Producer Responsibility (EPR) regulations do not apply to our business activities.		



Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? No
If yes, provide details: NA
- 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. NA
- Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Sr.No	Indicate Input Material	Recycled or re-used input material to total material	
		FY (2024-25)	PY (2023-24)
1	Toluene	73.83%	69.03%
2.	Methanol	22.47%	24.20%

- 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:

Indicate Input Material	FY (2024-25)				PY (2023-24)		
	Re-Used	Recycled	Safely Disposed		Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0	0
E waste	0	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0	0
Other waste	NA						

- Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Not Applicable

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	Total (A)	% of employees covered by									
		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	776	776	100%	776	100%	0	0%	776	100%	0	0%
Female	36	36	100%	36	100%	36	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	812	812	100%	812	100%	36	4.43%	776	95.57%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		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	65	65	100%	65	100%	0	0%	65	100%	0	0%
Female	2	2	100%	2	100%	2	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	67	67	100%	67	100%	2	2.99%	65	97.01%	0	0%
Other than permanent workers											
Male	573	0	0%	573	100%	0	0%	0	0%	0	0%
Female	13	0	0%	13	100%	0	0%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	586	0	0%	586	100%	0	0%	0	0%	0	0%

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

		(In ₹)
	FY (2024-25)	FY (2023-24)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	170720145	37101410
ii) Total revenue of the company	10081702000	7013687000
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	1.69%	0.53%

2. Details of retirement benefits

Benefits	FY (2024-25)			PY (2023-24)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	YES	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	YES	100.00%	100.00%	Yes
ESI	15.00%	100.00%	YES	15.00%	100.00%	Yes

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?**

As Acutaas Chemicals Limited operates in a highly specialized and hazardous industry, we currently do not employ differently-abled individuals due to the specific nature of the work environment. However, this in no way diminishes our commitment to inclusivity, diversity, and equal opportunity in the workplace.

We remain dedicated to creating an environment where individuals of all abilities can thrive. Should we employ persons with specific needs in the future, we will proactively implement appropriate facilities, workplace accommodations, and safety measures to ensure their well-being and accessibility. These measures will be designed in full compliance with applicable regulations and aligned with our core values of respect and inclusion.

Our vision is to foster a culture where opportunity is defined by capability, not limitation, ensuring every employee can contribute meaningfully while working in a safe and supportive environment.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes. At Acutaas Chemicals Limited, we are committed to fostering a workplace that promotes diversity, equity, and inclusion. Our Equal Opportunity Policy ensures that no employee or prospective employee is discriminated against on the grounds of disability. We believe in providing a fair and supportive environment where all employees are treated with dignity and respect.

The Company is committed to ensuring that individuals with disabilities are given equal opportunities in all aspects of the employment relationship. This includes, but is not limited to, the hiring and selection process, promotions, transfers, training opportunities, compensation, employee benefits, termination or retirement policies, and disciplinary practices.



We strive to create an inclusive environment where employees with disabilities are provided the necessary support and accommodations to succeed and thrive in their roles.

the Equal Opportunity Policy can be assessed at :

<https://www.acutaas.com/equal-opportunitypolicy>

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	0.00	0.00	0.00	0.00
Female	50%	100%	0.00	0.00
Total	0.00	0.00	0.00	0.00

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	The Company has grivance redressal policy, which is available internally, to promote supportive and open culture for accepting, assessing resolving complaints in most transparent and ethical manner. A Internal Grievance Committee is constituted at every plant location, inclusive of members comprising of Director, Senior person from HR, Plant head and other members, to address the concerns raised by employees and provide prompt and fair resolution following efficient procedure : Employees and worker shall discuss the same with immediate superior and department Head. If the grievance is not resolved after discussion at department level, the employee and worker shall raise the grievance through HR at unit level and if not still not addressed, employee can approach, Manager HR or Stakeholders Grievance Committee
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY (2024-25)			PY (2023-24)		
	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	812	0	0%	609	0	0%
Male	776	0	0%	567	0	0%
Female	36	0	0%	42	0	0%
Other	0	0	0%	0	0	0%
Total Permanent Workers	67	0	0%	67	0	0%
Male	65	0	0%	65	0	0%
Female	2	0	0%	2	0	0%
Other	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY (2024-25)					PY (2023-24)				
	Total (A)	On Healthand 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	776	776	100%	660	85.05%	567	567	100%	469	82.72%
Female	36	36	100%	35	97.22%	42	42	100%	38	90.48%
Other	0	0	0	0	0	0	0	0	0	0
Total	812	812	100%	695	85.59%	609	609	100%	507	83.25%
Workers										
Male	65	65	100%	57	87.69%	65	65	100%	48	73.85%
Female	2	2	100%	2	100%	2	2	100%	2	100%
Other	0	0	0	0	0	0	0	0	0	0
Total	67	67	100%	59	88.06%	67	67	100%	50	74.63%

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

Category	FY (2024-25)			PY (2023-24)		
	Total (A)	No.(B)	% (B/ A)	Total (D)	No.(E)	% (E / D)
Employees						
Male	776	745	96.01%	567	536	94.53%
Female	36	26	72.22%	42	32	76.19%
Other	0	0	0	0	0	0
Total	812	771	94.95%	609	568	93.27%
Workers						
Male	65	65	100.00%	65	65	100.00%
Female	2	2	100.00%	2	2	100.00%
Other	0	0	0.00%	0	0	0.00%
Total	67	67	100.00%	67	67	100.00%

10. Health and safety management system:

Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).

Yes, the Company has implemented a comprehensive Occupational Health & Safety (OHS) management system across all its manufacturing facilities. This system is designed to ensure a safe and healthy working environment for all employees and contractors. The OHS management system is fully integrated into daily operations, with coverage extending to 100% of the Company's facilities.

The system includes rigorous safety protocols, regular risk assessments, employee training, and ongoing monitoring to prevent workplace accidents and to promote the well-being of all personnel.

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

Yes. As part of our ISO 45001:2018 Occupational Health and Safety Management System and SA 8000 Standard, we have implemented a structured Hazard Identification, Risk Assessment, and Risk Management (HIRAC) process. This process covers both routine and non-routine activities and includes qualitative and quantitative assessments of hazards related to our operations, including the handling and use of hazardous chemicals.

Assessments are reviewed regularly, and mitigation plans are developed for high-risk areas to ensure the safety of our workforce. To maintain compliance and identify opportunities for improvement, we also conduct third-party safety audits every two years, as required by applicable legal regulations.

Health and safety is recognized as one of the key material issues for the Company. We have established dedicated Standard Operating Procedures (SOPs) and internal practices to carry out due diligence and risk assessments, ensuring robust safety governance across all operations.

The key processes involved in hazard identification and risk assessment include:

- **Hazard and Risk Assessment** – We conduct both qualitative and quantitative assessments to identify potential hazards across all operational activities, with particular focus on the use of hazardous chemicals and high-risk areas.
- **Routine and Non-Routine Assessments** – Hazards are evaluated regularly through routine assessments, as well as for non-routine tasks or changes in processes, to account for any new or emerging risks.
- **Development of Mitigation Plans** – For areas identified as high-risk, we develop and implement targeted mitigation strategies to minimize or eliminate the associated hazards. These plans are continuously monitored for effectiveness.
- **Third-Party Safety Audits** – In line with legal regulations and our commitment to safety, we conduct third-party safety audits every two years. These audits help ensure compliance with established safety standards and identify areas for further improvement.

This comprehensive approach ensures that all risks are appropriately managed, safety measures are effective, and we remain in compliance with health and safety regulations, safeguarding the well-being of our workforce.

b. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?

Yes, the Company has established robust processes to empower workers to report work-related hazards and remove themselves from potential risks.

- **Safety Committees** – A dedicated safety committee is constituted at each plant location. Employees are encouraged to report any hazards or unsafe conditions to the committee, which is responsible for addressing these concerns promptly and taking corrective actions.
- **Daily Safety Meetings** – In addition to formal reporting channels, all employees are given the opportunity to raise work-related concerns and discuss safety incidents during daily meetings conducted at each plant. This platform ensures open communication and a proactive approach to identifying and mitigating risks.
- **Right to Remove Themselves from Risks** – Employees are empowered to remove themselves from situations that they perceive as unsafe without fear of reprisal. This aligns with our commitment to a safety-first culture and ensures that workers' well-being is always prioritized.



These measures collectively contribute to maintaining a safe work environment where hazards are promptly identified and addressed, and where employees are encouraged to take an active role in safeguarding their health and safety

c. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?**

Yes

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

Safety Incident/Number	Category	FY (2024-25)	PY (2023-24)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.30	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	1	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 work place.

Operations work is conducted under controlled conditions with appropriate safety measures in place. This system is integral to preventing workplace incidents and maintaining a high standard of safety.

We have implemented a robust Accident Management System, requiring all employees to promptly report any accidents, incidents, near misses, or unsafe conditions/acts. Each report triggers a thorough investigation to determine the root cause, followed by the implementation of preventive and corrective actions to avert future occurrences.

Our Health and Safety induction program is mandatory for all new hires and is facilitated by our Environmental, Health, and Safety (EHS) department. This training includes comprehensive safety protocols and emergency procedures. In addition, we conduct regular safety mock drills to ensure that employees are well-prepared to respond swiftly and effectively in emergency situations.

Our commitment extends to adherence to all relevant standards and regulations, including ISO standards, the Factory Act, the Environment Protection Act, and the Pollution Prevention Act. We routinely implement best practices such as Risk Assessment, Workplace Exposure Measurement, and regular medical checkups to uphold a safe working environment.

Emergency preparedness is a critical component of our safety strategy. We have developed and regularly review emergency response plans to address potential unforeseen events, ensuring swift and effective action when needed.

By fostering a culture of safety and continuous improvement, we are dedicated to maintaining a secure and healthy workplace for all employees. Our proactive measures, training programs, and adherence to regulatory standards underscore our commitment to the well-being of our workforce.

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

	FY (2024-25)			PY (2023-24)		
	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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	100.00%
Working Conditions	100.00%

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.

During the past financial year, except one fatality of worker, there were no significant safety-related incidents that required reporting. However, there were a few first-aid related incidents that occurred, which were promptly addressed through appropriate corrective and preventive actions to prevent re-occurrence of any safety related incidents like regular trainings on ensuring safety protocols and procedures, usage of safety equipments, gears & aids and its handling, simulation of safety related incidents and response systems, etc.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N)	Yes
(B) Workers (Y/N).	Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

As per the provisions in Company policy, all value chain partners are required to provide proof of statutory dues paid within time limit to respective authorities while raising the sales invoices.

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 (2024-25)	PY (2023-24)	FY (2024-25)	PY (2023-24)
Employees	0	0	0	0
Workers	1	0	1	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)

- NO

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	35%
Working Conditions	35%

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

Not Applicable

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 employs a systematic approach to identify and engage with key stakeholder groups that have a direct impact on its operations and overall performance. Both internal and external stakeholders are considered in this process to ensure a comprehensive understanding of the factors that influence and are influenced by the Company's activities.

The identified key stakeholder groups include:

- Employees – Internal stakeholders who are integral to the Company's success and whose engagement is critical for fostering a productive, collaborative, and inclusive work environment.
- Customers – A vital external group whose needs, preferences, and feedback directly shape the Company's products, services, and market strategies.
- Investors and Shareholders – Key stakeholders with a vested interest in the Company's financial performance, growth prospects, and overall governance.
- Suppliers – External partners who contribute to the Company's supply chain, and whose relationships impact operational efficiency and sustainability practices.
- Local Communities – Communities in proximity to the Company's operations, whose concerns, such as environmental impact and social welfare, are considered in the Company's corporate responsibility efforts.
- Non-Governmental Organizations (NGOs) – Organizations that provide insights into social, environmental, and humanitarian issues, and often collaborate with the Company on sustainability and corporate social responsibility initiatives.
- Contractors – External parties engaged for specific projects or services, whose performance and safety standards are closely monitored to ensure alignment with the Company's values and operational needs.
- Regulatory Authorities – Governmental bodies that establish and enforce legal and regulatory frameworks, ensuring compliance with relevant laws, standards, and industry best practices.



This comprehensive stakeholder mapping process helps the Company to assess the various interests, concerns, and expectations of these groups, and to engage with them effectively in a manner that supports mutual growth and long-term sustainability.

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

Sr. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Shareholders	No	<ul style="list-style-type: none"> E-mail Annual Report Press releases Company website Regulatory filings 	Quarterly and As per requirement	Financial performance, Business growth, Business strategy, Future investments, Transparency, Good governance practices, Social responsibility, Environmental initiatives of the Company.
2	Employees	No	<ul style="list-style-type: none"> Employee engagement Newsletters Policies Training and development 	Regularly	<ul style="list-style-type: none"> Environment, Health and safety Training and learning Career Development and Growth opportunities Job security Fair remuneration Diverse, inclusive, and enabling work culture Employees Well being
3	Customers	No	<ul style="list-style-type: none"> Surveys Performance review meetings Customer meetings and audits 	Regularly	<ul style="list-style-type: none"> Accessibility and affordability of Healthcare Product quality and safety Data privacy and security Value added services Supply chain management
4	Suppliers	No	<ul style="list-style-type: none"> Supplier performance evaluation Supplier engagement forum Procurement meetings 	As per requirement	<ul style="list-style-type: none"> Ethical business conduct Risk and opportunity management Material sourcing Sustained business growth Contract development and procurement Timely payment of invoices
5	Local Communities	Yes	Community Meetings <ul style="list-style-type: none"> CSR projects Employee social impact Awareness programs 	Continuous / Need based,	Health, Education, Sanitation, Community Development Initiatives, Local Hiring, etc.
6	Contractors	No	<ul style="list-style-type: none"> Notice Board 	Continuous basis	Compliance with applicable laws and regulations, Efficient service, Long-term association, Health & Safety ISO and OHSAS standards, Ethical behaviour
7	Regulatory Authorities	No	<ul style="list-style-type: none"> Legal filings Industry representations Forums 	As per requirement	<ul style="list-style-type: none"> Business & environmental performance of the Company Regulatory compliance Statutory approvals Corporate governance Disclosures

Leadership Indicators

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

The Company recognizes the importance of engaging with stakeholders on key economic, environmental, and social matters. The process of consultation with stakeholders is delegated to relevant business and functional heads. These leaders are responsible for maintaining ongoing dialogue with key stakeholder groups—including employees, customers, suppliers, regulators, investors, and local communities—and for identifying material concerns, expectations, and emerging issues.

Feedback gathered through these engagement activities is systematically reviewed and addressed at the operational level. Significant insights or concerns arising from stakeholder consultations are escalated through internal reporting mechanisms and are communicated to the Stakeholders Committee of the Board of Directors through periodic management reports or specific briefings.

This structured delegation enables responsive engagement while ensuring that the Board remains informed about stakeholder priorities and concerns. It also supports informed decision-making and aligns corporate strategy with stakeholder expectations, thereby fostering trust, transparency, and long-term value creation.

The Company is committed to continuous and meaningful stakeholder engagement as a key element of its sustainability and governance practices

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.

Yes, stakeholder consultation plays a pivotal role in the Company's approach to identifying and managing key environmental, social, and governance (ESG) topics. As part of its materiality assessment process, the Company engages with both internal and external stakeholders. This engagement enables the identification of significant ESG factors that are crucial to the Company's operations and long-term success.

Based on the outcomes of the materiality assessment, the Company has formulated a comprehensive Environmental, Social, and Governance (ESG) Policy. This policy serves as a guiding framework, outlining the Company's commitment to managing and addressing the material ESG topics identified through stakeholder input. It also supports the integration of sustainable practices into business operations, aligning corporate goals with stakeholder expectations and broader societal needs.

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 inclusive and equitable development, with a strong focus on addressing the needs of vulnerable and marginalized stakeholder groups. Through its Corporate Social Responsibility (CSR) initiatives, the Company has actively engaged with these communities to understand their challenges and implement targeted interventions that contribute to their overall well-being.

The Company's CSR team plays a pivotal role in identifying areas of need and executing impactful programs across key focus areas, including:

- Education – Enhancing access to quality education through scholarships, infrastructure support, and learning resources for underprivileged children.
- Healthcare – Providing essential medical services, organizing health camps, and supporting maternal and child health initiatives in underserved regions.
- Water and Sanitation – Facilitating access to clean drinking water and improved sanitation facilities to promote hygiene and reduce health risks.
- Rural Development – Supporting sustainable livelihoods, skill development, and infrastructure development in rural communities.
- Environment – Promoting environmental conservation through tree plantation drives, waste management initiatives, and awareness programs.

These initiatives are designed in consultation with local communities and stakeholders to ensure they are relevant, impactful, and sustainable. By taking a participatory approach, the Company not only addresses immediate concerns but also empowers communities for long-term development.

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 (2024-25)			PY (2023-24)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	812	812	100%	609	609	100%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	812	812	100%	609	609	100%
Workers						
Permanent	67	67	100%	67	67	100%
Other than permanent	586	586	100%	457	457	100%
Total Workers	653	653	100%	524	524	100%

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

Category	FY (2024-25)					PY (2023-24)				
	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	812	0	0%	812	100%	609	0	0%	609	100%
Male	776	0	0%	776	100%	567	0	0%	567	100%
Female	36	0	0%	36	100%	42	0	0%	42	100%
Other	0	0	0%	0	0	0	0	0%	0	0
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	67	0	0%	67	100.00%	67	0	0%	67	100.00%
Male	65	0	0%	65	100.00%	65	0	0%	65	100.00%
Female	2	0	0%	2	100.00%	2	0	0%	2	100.00%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	586	586	100%	0	0%	457	457	100.00%	0	0%
Male	573	573	100%	0	0%	439	439	100.00%	0	0%
Female	13	13	100%	0	0%	18	18	100.00%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%

3. Details of remuneration/salary/wages, in the following format:

(In ₹)

	Male		Female		Other	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	6	13000000	2	1000000	0	0
Key Managerial Personnel	1	6156000	1	144320	0	0
Employees other than BoD and KMP	836	312864	39	318384	0	0
Workers	573	199012	13	119521	0	0

b. Gross wages paid to females:

(in ₹)

	FY (2024-25)	PY (2023-24)
Gross wages paid to females	18222744	15590808
Total wages	683701332	483543888
Gross Wages paid to females as a % of total wages	2.67%	3.22%

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, our organization has a dedicated focal point responsible for addressing human rights impacts and issues. The ESG Committee, which is constituted by the Board, plays a pivotal role in advising and guiding the management on the development and implementation of sustainable human rights policies. The committee also oversees the overall approach to human rights across the business.

To ensure effective implementation of these policies, the Human Resources Department is designated as the primary authority responsible for executing the policy. Additionally, the department conducts periodic audits to monitor compliance with the established provisions and to identify areas for continuous improvement.

Our Human Rights Policy encompasses key principles, including but not limited to:

- **Freely Chosen Employment:** Ensuring that all employment is voluntary and not forced.
- **No Underage Workers:** Strict prohibition against the employment of underage workers, in compliance with international labor standards.
- **Minimum Wage and Benefits:** Guaranteeing that all employees are compensated with at least the legally mandated minimum wage and benefits, in accordance with local laws.
- **Humane Treatment:** Upholding the dignity of all workers through a safe and respectful work environment, free from harassment or discrimination.
- **Freedom of Collective Bargaining:** Supporting the right of workers to freely associate, organize, and bargain collectively.
- **Workplace Health and Safety:** Maintaining safe working conditions and promoting the well-being of all employees through proactive safety measures and health initiatives.

Through these measures, we are committed to ensuring that human rights are respected and upheld across all levels of our operations.

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

The company is deeply committed to upholding human rights and fostering a work environment that is respectful, supportive, and inclusive for all stakeholders, including employees, management, the community, customers, and suppliers. To effectively address any grievances related to human rights concerns, we have put in place robust internal mechanisms.

We have established a Grievance Redressal and Handling Policy and a Human Rights Policy, which form the foundation of our approach to resolving human rights issues. These policies are clearly communicated to all employees, ensuring they are aware of the available channels for raising concerns and the procedures for addressing any violations. Both policies are designed to provide transparency and clarity in resolving grievances while ensuring fairness and impartiality.

The Human Resources (HR) Department is entrusted with the responsibility for the implementation, ongoing monitoring, and compliance of these policies. HR plays a critical role in ensuring that grievances are handled promptly and effectively, providing support to those involved and ensuring that any necessary corrective actions are taken. Additionally, the HR department is responsible for conducting periodic reviews to assess the effectiveness of these mechanisms and making improvements where necessary.

Our grievance redressal process is designed to ensure that all concerns related to human rights violations are taken seriously and resolved in a manner that protects the rights and dignity of all parties involved.

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

	FY (2024-25)			PY (2023-24)		
	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	NIL	0	0	NIL
Discrimination at workplace	0	0	NIL	0	0	NIL
Child Labour	0	0	NIL	0	0	NIL
Forced Labour/Involuntary Labour	0	0	NIL	0	0	NIL
Wages	0	0	NIL	0	0	NIL
Other humanrights related issues	0	0	NIL	0	0	NIL

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

	FY (2024-25)	PY (2023-24)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Female employees / workers	0	0
iii) Complaints on POSH as a % of female employees / workers	0	0
iv) Complaints on POSH upheld	0	0

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

The company is fully committed to fostering a safe, inclusive, and respectful work environment. To this end, we have implemented a comprehensive Prevention of Sexual Harassment (POSH) Policy that is specifically designed to prevent and address instances of sexual harassment in the workplace.

To support the effective implementation of this policy, we have established Internal Complaints Committees (ICCs). These committees are responsible for ensuring that any complaints related to sexual harassment are handled with the utmost confidentiality, fairness, and integrity. The ICCs are trained to manage complaints sensitively and provide timely resolutions to any issues raised by employees.



Our POSH policy outlines a clear and transparent procedure for filing complaints. Employees are provided with easy access to confidential reporting channels, ensuring they can raise concerns without fear of retaliation. The policy also specifies the corrective actions to be taken against offenders, including appropriate disciplinary measures that align with the severity of the violation.

Crucially, our policy includes protections for the complainant. Employees who report incidents of discrimination or harassment are assured that they will not face any form of retaliation, discrimination, or adverse consequences from management or colleagues. We are committed to ensuring that employees who come forward with complaints can do so with confidence, knowing their grievances will be addressed impartially and without any negative repercussions.

The Prevention of Sexual Harassment Policy is a key component of our broader commitment to creating a workplace where all employees feel safe, respected, and valued. We take all necessary steps to safeguard the rights and well-being of every individual in our organization, ensuring that any issues are swiftly and effectively resolved.

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

Yes, the company ensures that human rights requirements are explicitly incorporated into all business agreements and contracts. We recognize the importance of upholding human rights standards in every aspect of our operations, and as such, we make it a point to include clear provisions that align with our commitment to ethical practices.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%

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.

No such grievances on human rights violations.

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

The company is SA8000 certified, affirming our commitment to maintaining the highest standards of social accountability and human rights. As part of our continuous efforts to ensure a responsible and ethical business environment, a comprehensive social audit was conducted. This audit focused on multiple critical areas, including:

1. Labour Issues: The audit examined the company's adherence to national and international labor laws, ensuring fair treatment of workers and compliance with labor standards.
2. Workers' Safety and Well-Being: An in-depth review of workplace safety protocols, protective measures, and employee well-being programs was undertaken. The company ensures a secure working environment, with emphasis on physical and mental health.
3. Health and Safety Concerns: A detailed assessment of health and safety measures, including emergency preparedness and access to healthcare facilities, was carried out to ensure the well-being of all employees.
4. POSH (Prevention of Sexual Harassment) Committee: The functioning of the POSH committee was reviewed, ensuring that it is operational and effective in handling complaints related to harassment and maintaining a safe, inclusive workplace for all employees.
5. Minimum Wages Compliance: The audit confirmed that the company adheres to the minimum wage requirements as prescribed by law, ensuring fair compensation for all workers in line with applicable labor regulations.
6. Risk Management Overview: A comprehensive risk management framework was evaluated, addressing potential risks related to human rights violations, worker safety, and other social issues, with mitigating measures in place.

These measures, as part of our SA8000 certification, reaffirm the company's commitment to upholding the rights and welfare of all employees, ensuring compliance with relevant laws, and mitigating any risks related to labor and social accountability issues.

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

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual harassment	35%
Discrimination at workplace	35%
Child Labour	35%
Forced Labour/Involuntary Labour	35%
Wages	35%

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

Not Applicable

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

Essential Indicators

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

Whether total energy consumption and energy intensity is applicable to the company?

YES

Revenue from operations (in ₹)		FY (2024-25)	PY (2023-24)
		9898346028	6875829000
Parameter	Units	FY (2024-25)	PY (2023-24)
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	1067.28	0.00
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	1067.28	0.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	65103.54	51564.60
Total fuel consumption (E)	Gigajoule (GJ)	300406.26	240063.07
Energy consumption through other sources (F)	Gigajoule (GJ)	66486.74	48672.30
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	431996.54	340299.97
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	433063.82	340299.97
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ)/₹	0.0000437511	0.0000494922
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ)/₹	0.001001	0.001132
Energy intensity in terms of physical Output	Gigajoule (GJ)	66.00	56.01
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)

– Yes

If yes, name of the external agency - Growlity Private Limited

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?

No.

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

Parameter	FY (2024-25)	PY (2023-24)
Water withdrawal by source (in kilolitres)		
(i) Surface water	123605	122669
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	5105	7017
Total volume of water withdrawal(in kilolitres) (i + ii + iii + iv + v)	128710	129686
Total volume of water consumption(in kilolitres)	128710	129686
Water Intensity per rupee of turnover (Total water consumption / Revenue from operations adjusted for PPP)	0.0000130032	0.0000178406
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total energy consumed / Revenue from operations adjusted for PPP)	0.000297	0.000408
Water intensity in terms of physical Output	19.62	20.19
Water intensity (optional) – therelevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes. Growlity Private Limited		

4. Provide the following details related to water discharged:

Parameter	FY (2024-25)	PY (2023-24)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	58625.086	60606.245
No treatment	0	0
With treatment – please specify level of treatment	58625.086	60606.245
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	58625.086	60606.245

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
YES (GPCB and NCTL)

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Yes. The Company's manufacturing site at Sachin, Gujarat is a Zero Liquid Discharge Site which uses zero liquid discharge technology for wastewater treatment.

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

Parameter	Please specify unit	FY (2024-25)	PY (2023-24)
NOx	Microgram/m ³	20.66	24.63
SOx	Microgram/m ³	19.08	26.33
Particulate matter(PM)	Microgram/m ³	61.14	67.74
Persistent organicpollutants (POP)	Microgram/m ³	0.00	0.00
Volatile organiccompounds (VOC)	Microgram/m ³	0.00	0.00
Hazardous airpollutants (HAP)	Tonnes/Year	4.23	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Yes. Growlity Private Limited.

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

Parameter	Unit	FY (2024-25)	PY (2023-24)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	43183	37054
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	16552	12753
Total Scope 1 and Scope 2 emissions per rupee of turnover	MTCO ₂ /RS	0.00000431864	0.00000072438
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric Tonnes of CO ₂ /₹	0.00013808	0.000165
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	MTCO ₂	9.104	8.197
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	NA	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes. Growlity Private Limited

8. Does the entity have any project related to reducing Green House Gas emission?

Yes, implementation of Solar Power Plant Project

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

Parameter	FY (2024-25)	PY (2023-24)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	266.21	216.04
E-waste (B)	0.14	0.00
Bio-medical waste (C)	0.0039	0.0011
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	7753.97	3574
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G+ H)	8020.3239	3790.0411
Waste intensity per rupee of turnover (Total waste generated / revenue from operations)	0.0000008103	0.0000005512
Waste intensity per rupee of turnover adjusted for purchasing power parity (PPP) (total energy consumed / revenue from operations adjusted for PPP)	0.0000185	0.0000126
Waste intensity in terms of physical output	1.22	0.62
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	4969.12	2049.42
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	4969.12	2049.42

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	8.09	55.57
(ii) Landfilling	2785.06	1685.512
(iii) Other disposal operations	0	0
Total	2793.15	1741.082

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes. Growlity 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.

We have filter press, Sludge Drying beds and Agitated Thin Film Dryer(ATFD) followed by Multi Effect Evaporator(MEE) to remove solid from the liquid effluent, by treating effluent using Lime & Alum treatment. And after various treatment of effluent sludge safely disposed to Government Approved TSDF Site.

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 as our unit has no operation /office in/ around ecological sensitive areas.

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

Environment Impact Assessment has not be undertaken during the FY 2024-25.

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/NA).

YES

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information:

None of our manufacturing units fall under water stress areas

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - No

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

Parameter	Unit	FY (2024-25)	PY (2023-24)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	22265	14498
Total Scope 3 emissions per rupee of turnover	MTCO ₂ /RS	0.000002249	0.000002109
Total Scope 3 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)

Yes. Growlity Private Limited

3. With respect to the ecologically sensitive areas reported at Question 10 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.

None of our manufacturing units fall under ecologically sensitive areas.

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:

None

5. Does the entity have a business continuity and disaster management plan?

Yes. Company has implemented a comprehensive business continuity and disaster management plan to ensure the smooth operation of our business. Specifically, our disaster management plan consists of onsite emergency protocols. These plans are readily accessible at each of our locations, and we have taken measures to ensure that our employees are well-trained in handling emergency situations.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant impact.

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

0.00%

8. How many Green Credits have been generated or procured:

a. By the listed entity

0

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners.

0

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. 5

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations(State/National/International)
1	United Nations Global Compact (UNGC)	International
2	The Southern Gujarat Chamber of Commerce and Industry	National
3	Confederation of Indian Industry	National
4	Chemexcil set up by the Ministry of Commerce & Industry Government of India	National
5	Federation of Gujarat Industries	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.

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.

Sr.No	Name of authority	Brief of the case	Corrective action taken
1	NIL	There were no adverse orders passed by regulatory authorities against the company, as no anti-competitive conduct was found to have been committed by the company.	Not Applicable

Leadership Indicators

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

Details of public policy positions advocated by the entity

Sr no.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	NIL	Not Applicable	No	NA	NIL

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.

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

Sr. No	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
1	NIL	NIL	NIL	No	No	NIL



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

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)
1	NIL	NIL	NIL	0	0.00%	0

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

The company has established a process to receive and address concerns/grievances from the community. A site-level committee, comprising members from various departments, is formed to receive both written and verbal concerns and work towards their redressal. The committee conducts joint field visits and investigations to appropriately address the concerns in a timely manner. All concerns are recorded and tracked for closure.

The Stakeholder Grievance Redressal Policy is available on the website of the Company. Please refer Link here <https://www.acutaas.com/corporate-policies.html>

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

	FY (2024-25)	FY (2023-24)
Directly sourced from MSMEs/ small producers	34%	17.00%
Sourced directly from within the district and neighbouring districts	29%	50.00%

6. 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:

	FY (2024-25)	PY (2023-24)
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	103282397	115394474
ii) Total Wage Cost	683701332	431410240
iii) % of Job creation in Rural areas	15.11%	26.75%
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	124976369	3852457
ii) Total Wage Cost	683701332	431410240
iii) % of Job creation in Semi-Urban areas	18.28%	0.89%
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	455442366	312163310
ii) Total Wage Cost	683701332	431410240
iii) % of Job creation in Urban areas	66.61%	72.36%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0.00	0.00
ii) Total Wage Cost	0.00	0.00
iii) % of Job creation in Metropolitan area	0.00%	0.000%

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):

Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments

Sr.	Details of negative social impact identified	Corrective action taken
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1	Not Applicable	Not Applicable
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2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Nil

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

No

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

Not Applicable

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

0.00%

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:

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.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefitshare
1	NIL	No	No	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.

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

Sr.	Name of authority	Brief of the Case	Corrective action taken
1	NIL	Not Applicable	NIL

6. Details of beneficiaries of CSR Projects:

Details of beneficiaries of CSR Projects

Sr.	CSR Project	No. of persons benefitted from CSR Projects (Approx)	% of beneficiaries from vulnerable and marginalized groups
1	Enhancing Educational Opportunities for underprivileged Children and Youth	920	100%
2	Free medical treatments and consultations, organising Medical camps and outreach programmes, strengthening infrastructure & equipment etc	700	100%
3	Education & skill development for needy children	825	100%
4	Digital Classroom by installation of Smart Boards	800	100%
5	Providing free Coaching for Competitive Examination to needy children	120	100%
6	Women development & Rehabilitation	550	100%
7	Environment Awareness Activity in Schools	200	100%
8	Rural Development in Tribal areas	450	100%
9	Education Project in tribal areas of Gujarat – “One Teacher School”	290	100%
10	Women Empowerment & Livelihood Project	250	100%
11	Setting up of chemistry lab in school	200	100%
12	Community Development Project	1100	100%
13	Sport Coaching Sponsorship to Female sports person	1	100%
14	Distribution of Health/Nutrition Kits to TB Patients under “Nikshay Mitra”	250	100%
15	Distribution of Uniforms/Books etc. to specially abled Students	150	100%
16	Payment of School fees for needy children	5	100%
17	Distribution of books, Stationaries and Sport items	350	100%
18	Medical Expense for needy children	1	100%

**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner****Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has established a strong system for addressing and resolving consumer complaints, actively seeking feedback through ongoing interactions to enhance its business operations. Committed to collaborating with its consumers, the Company provides a dedicated 'Enquire Now' section on its website, offering a platform for consumers and other stakeholders to submit queries and share their concerns. The Company strives to respond to these inquiries promptly and efficiently.

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

2. Turnover of products and/ services as a percentage of turnover from all products/ service that carry information about	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

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

	FY (2024-25)			PY (2023-24)		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	23	0	Product related issues	15	0	Product related issues

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

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

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

Yes. The company has developed a comprehensive framework for managing cybersecurity and has got ISMS 27001 certification for its information and security system operation in the company.

https://www.acutaas.com/static/uploadfiles/downloads/download_5382.pdf?20250829051634

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, since there are no instances.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches along-with impact**

0

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

0%

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).**

Available on website : www.acutaas.com

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

To meet the requirements of globally harmonized system regulations, our company is committed to providing comprehensive material safety data sheets (MSDS) and clear product labels with every package we produce. These documents are designed to convey critical safety information, including potential hazards, handling instructions, and emergency measures, ensuring that our customers and stakeholders have all the necessary details to use our products safely and responsibly. By adhering to these regulations, we prioritize the health and safety of our users and contribute to the global standardization of product safety information.

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

The Company informs through emails and phone calls, in case if it is required to inform customers of any risk of disruption/discontinuation of essential services.

- 4. Does the entity display product information on the product over and above what is mandated as per local laws?**

Yes. In compliance with globally harmonized system regulations, company provides material safety data sheets and product labels on packaging.

- 5. 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 . the company carries out survey with regard to consumer satisfaction relating to the major products / services of the company.