



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### SECTION A: GENERAL DISCLOSURES

#### I. DETAILS OF THE LISTED ENTITY:

| No. | Particulars                                                                                                                                                                                                                                                       | Details                                                                                                                              |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                              | L11101TN1969PLC005778                                                                                                                |
| 2.  | Name of the Listed Entity                                                                                                                                                                                                                                         | Southern Petrochemical Industries Corporation Limited                                                                                |
| 3.  | Date of incorporation                                                                                                                                                                                                                                             | 18 <sup>th</sup> December 1969                                                                                                       |
| 4.  | Registered office address                                                                                                                                                                                                                                         | SPIC House, No.88, Mount Road, Guindy, Chennai - 600032                                                                              |
| 5.  | Corporate address                                                                                                                                                                                                                                                 | SPIC House, No.88, Mount Road, Guindy, Chennai - 600032                                                                              |
| 6.  | E-mail                                                                                                                                                                                                                                                            | spiccorp@spic.co.in                                                                                                                  |
| 7.  | Telephone                                                                                                                                                                                                                                                         | 044-22301245                                                                                                                         |
| 8.  | Website                                                                                                                                                                                                                                                           | www.spic.in                                                                                                                          |
| 9.  | Financial year for which reporting is being done                                                                                                                                                                                                                  | 2025-26                                                                                                                              |
| 10. | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                             | National Stock Exchange of India Ltd.                                                                                                |
| 11. | Paid-up Capital                                                                                                                                                                                                                                                   | Rs. 2,03,64,03,360/-                                                                                                                 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                  | Whole-time Director<br>Tel: +91 44 2235 0249<br>Email: shares.dep@spic.co.in                                                         |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Disclosures made in this report are on a standalone basis and pertain only to Southern Petrochemical Industries Corporation Limited. |
| 14. | Whether the Company has undertaken reasonable Assurance of the BRSR Core                                                                                                                                                                                          | Not Applicable                                                                                                                       |
| 15. | Name of Assessment / Assurance Provider                                                                                                                                                                                                                           | Not Applicable                                                                                                                       |
| 16. | Type of the Assurance obtained:                                                                                                                                                                                                                                   | Not Applicable                                                                                                                       |

#### II. PRODUCTS/ SERVICES:

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

| S. No. | Description of Main Activity | Description of Business Activity                            | % of Turnover of the entity |
|--------|------------------------------|-------------------------------------------------------------|-----------------------------|
| 1      | Manufacturing                | Manufacture of Neem coated Urea & Other Organic Fertilizers | 99.19%                      |

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

| S. No. | Product/ Service | NIC Code | % of total Turnover contributed |
|--------|------------------|----------|---------------------------------|
| 1      | Neem coated Urea | 20121    | 99.19%                          |

### 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      | 1                | 7                 | 8     |
| International | -                | -                 | -     |

20. Markets served by the entity:

a. Number of locations

| Locations                        | Number                                                                                                                                         |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| National (No. of States)         | 6 States/ 2 Union Territories - Tamil Nadu, Kerala, Andhra Pradesh, Telangana, Karnataka, Maharashtra, Pondicherry & Andaman & Nicobar Islands |
| International (No. of Countries) | -                                                                                                                                              |

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

The Company is not engaged in export activity.

c. A brief on types of customers -

Dealers and Distributors of Fertilizers who are having Licenses for Storage, Wholesale and Retail as per Fertilizer Control Order.

### IV. Employees

21. Details as at the end of Financial Year:

A. Employees and workers (including differently abled):

| S. No.           | Particulars                    | Total (A) | Male    |         | Female  |         | Others  |         |
|------------------|--------------------------------|-----------|---------|---------|---------|---------|---------|---------|
|                  |                                |           | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (H) | % (H/A) |
| <b>EMPLOYEES</b> |                                |           |         |         |         |         |         |         |
| 1.               | Permanent (D)                  | 647       | 597     | 92.27%  | 50      | 7.73%   | -       | -       |
| 2.               | Other than Permanent (E)       | 36        | 35      | 97.22%  | 1       | 2.78%   | -       | -       |
| 3.               | <b>Total employees (D + E)</b> | 683       | 633     | 92.68%  | 51      | 7.47%   | -       | -       |
| <b>WORKERS</b>   |                                |           |         |         |         |         |         |         |
| 4.               | Permanent (F)                  | -         | -       | -       | -       | -       | -       | -       |
| 5.               | Other than Permanent (G)       | 738       | 700     | 94.85%  | 38      | 5.15%   | -       | -       |
| 6.               | <b>Total workers (F + G)</b>   | 738       | 700     | 94.85%  | 38      | 5.15%   | -       | -       |

Note: The above figures exclude 186 trainees who are not counted in the total employee headcount.

B. Differently abled Employees and workers:

Differently abled Employees and workers.

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



22. Participation/Inclusion/Representation of women:

|                          | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 13        | 4                             | 30%       |
| Key Management Personnel | 1         | -                             | -         |

23. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

|                     | FY 2025-26<br>(Turnover rate in current FY) |        |       | FY 2024-25<br>(Turnover rate in previous FY) |        |       | FY 2023-24<br>(Turnover rate in the year prior to the previous FY) |        |        |
|---------------------|---------------------------------------------|--------|-------|----------------------------------------------|--------|-------|--------------------------------------------------------------------|--------|--------|
|                     | Male                                        | Female | Total | Male                                         | Female | Total | Male                                                               | Female | Total  |
| Permanent Employees | 7.06%                                       | 0.31%  | 6.43% | 6.67%                                        | 0.67%  | 7.34% | 9.59%                                                              | 1.52%  | 11.11% |
| Permanent Workers   | -                                           | -      | -     | -                                            | -      | -     | -                                                                  | -      | -      |

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

24. (a) Names of holding / subsidiary / associate companies / joint ventures:

| S.No. | Name of the holding/ subsidiary/associate companies/ joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|-------|-------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1     | Tuticorin Alkali Chemicals and Fertilizers Limited                      | Associate                                                      | 23.46%                            | No                                                                                                                           |
| 2     | Greenam Energy Private Limited                                          | Associate                                                      | 20.00%                            | Yes. (For Water conservation and production of green energy)                                                                 |
| 3     | National Aromatics and Petrochemicals Corporation Limited               | Joint Venture                                                  | 50.00%                            | No                                                                                                                           |
| 4     | Tamilnadu Petroproducts Limited                                         | Joint Venture                                                  | 16.93%                            | No                                                                                                                           |

**VI. CSR Details**

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No, CSR is not applicable for the Company as per Section 135 of Companies Act, 2013. However, the Company makes voluntary contributions towards CSR activities.
- (ii) Turnover (in Rs.): Rs. 29,559,714,709/-
- (iii) Net worth (in Rs.): Rs. 11,824,496,366/-

## 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/NA) (If Yes, then provide web-link for grievance redress policy)* | FY 2025-26<br>Current Financial Year       |                                                              |         | FY 2024-25<br>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                                                                                                              | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Investors (other than shareholders)               | Yes                                                                                                              | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Shareholders                                      | Yes**                                                                                                            | 9                                          | -                                                            | -       | 5                                          | -                                                            | -       |
| Employees and workers                             | Yes                                                                                                              | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Customers                                         | Yes                                                                                                              | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Value Chain Partners                              | -                                                                                                                | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Others                                            | -                                                                                                                | -                                          | -                                                            | -       | -                                          | -                                                            | -       |

\* Weblink : <https://www.spic.in/investors/policies/>

\*\*Shareholders are requested to register their grievances, if any through the Company's Registrar and Share Transfer Agent's web portal viz. <https://wisdom.cameoindia.com/>.

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      | Working Capital, Project funding, Waste Management, Environment, Prevention of Fire Accidents and unexpected floods | Risk                                       | To ensure safety of all employees at the plant and the society at large. | Risk Management Committee formulates risk mitigation plans in respect of various risks identified. | Positive – in view of mitigation plans adopted. Going forward the Company will be adopting unexpected flood management systems. |

### NGRBC Principles

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



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions                                                                                                                                                                                                                                          | P1                                                                                                                                                                         | P2                   | P3                   | P4  | P5                   | P6                   | P7  | P8  | P9                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|-----|----------------------|----------------------|-----|-----|----------------------|
| <b>Policy and management processes</b>                                                                                                                                                                                                                        |                                                                                                                                                                            |                      |                      |     |                      |                      |     |     |                      |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                                | Yes                                                                                                                                                                        | Yes                  | Yes                  | Yes | Yes                  | Yes                  | Yes | Yes | Yes                  |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                        | Yes                                                                                                                                                                        | No<br>(Refer Note 1) | No<br>(Refer Note 1) | Yes | No<br>(Refer Note 1) | No<br>(Refer Note 1) | Yes | Yes | No<br>(Refer Note 1) |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                     | <a href="https://www.spic.in/investors/policies/">https://www.spic.in/investors/policies/</a><br>(in respect of Board approved plans)                                      |                      |                      |     |                      |                      |     |     |                      |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                   | Yes                                                                                                                                                                        | Yes                  | Yes                  | Yes | Yes                  | Yes                  | Yes | Yes | Yes                  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                     | No                                                                                                                                                                         | No                   | No                   | No  | No                   | No                   | No  | No  | No                   |
| 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. | ISO 9001:2015 for Quality Management Systems,<br>ISO 14001:2015 for Environmental Management and<br>ISO 45001:2018 for Occupational Health and Safety Standard             |                      |                      |     |                      |                      |     |     |                      |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                  | -                                                                                                                                                                          | -                    | -                    | -   | -                    | -                    | -   | -   | -                    |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                             | -                                                                                                                                                                          | -                    | -                    | -   | -                    | -                    | -   | -   | -                    |
| <b>Governance, leadership and oversight</b>                                                                                                                                                                                                                   |                                                                                                                                                                            |                      |                      |     |                      |                      |     |     |                      |
| 7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )                                | Have adopted policies which specifies the actions to meet the challenges and ensure strict compliance relating to all the regulations relevant to quality and environment. |                      |                      |     |                      |                      |     |     |                      |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                                                                                                                 | Whole-time Director                                                                                                                                                        |                      |                      |     |                      |                      |     |     |                      |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/NA). If yes, provide details.                                                                                | Yes, the Board is responsible for sustainability related issues.                                                                                                           |                      |                      |     |                      |                      |     |     |                      |

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                                                        | By BoD                                                                                          | Note 1 | Note 1 | By BoD | Note 1 | Note 1 | By BoD | By BoD | Note 1 | As per the Policy                                                       | Note 2 | Note 2 | As per the Policy | Note 2 | Note 2 | As per the Policy | As per the Policy | Note 2 |
| Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | Yes                                                                                             |        |        |        |        |        |        |        |        | Yes                                                                     |        |        |                   |        |        |                   |                   |        |

Note 1: WTD in consultation with other departmental Heads .

Note 2: As and when need arises

BoD: Board of Directors

| 11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P1                                                                                                                                                                                                                     | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                                                                        | A safety audit was carried out by an External Agency and working conditions of plants and offices were assessed by ISO Auditors (DNV) and the Joint Director of Industrial Safety and Health, Government of Tamilnadu. |    |    |    |    |    |    |    |    |

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

**Not Applicable**

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



### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

#### Essential Indicators

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

| Segment                           | Total number of training and awareness programmes held | Topics/ principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | % age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Board of Directors                | 6                                                      | During the year, the Board of Directors were made familiar with various issues pertaining to business including information/updates on regulations, compliance requirements, policies and governance parameters covering risk indicators that could affect Environmental, Social and Governance performance of the Company.                                                                                                                                                                                                                               | 100%                                                                        |
| Key Managerial Personnel          | 6                                                      | During the year, KMP's were part of discussions pertaining to business including information/updates on regulations, compliance requirements, environmental, social and governance parameters covering discussions to raise awareness about the various risk indicators, mitigation plans.                                                                                                                                                                                                                                                                | 100%                                                                        |
| Employees other than BoD and KMPs | 83                                                     | Training Program, Career advancement program, Technical, Safety, Environmental, managerial, compliance, and professional development, Young Manager Program covering Fertilizer technology, policy, inventory and stores management, logistics, quality standards, digital skills, Team building and leadership, teamwork, ISO, Management leadership effectiveness, MS office, SAP training, critical thinking, women empowerment, health, workplace awareness and other related program aimed at enhancing competency and organizational effectiveness. | 91.8%                                                                       |
| Workers                           | 8                                                      | Safety Refresher Training, special safety training program by Additional Director, Industrial Safety and Health-Chennai, First Aid Training, Power Quality-Industrial case study, Technical session on Welding-Industrial applications, Air Compressors, Electrical Motors, etc. (apart from on-going safety meetings and other related trainings by in-house team)                                                                                                                                                                                       | 100%                                                                        |



2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format-

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on entity's website)

| Monetary        |                 |                                                                     |                 |                   |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/ enforcement Agencies/ Judicial Institutions | Amount (In INR) | Brief of the Case | Has an appeal been Preferred? (Yes/No) |
| Penalty/ Fine   |                 |                                                                     | NIL             |                   |                                        |
| Settlement      |                 |                                                                     |                 |                   |                                        |
| Compounding fee |                 |                                                                     |                 |                   |                                        |

| Non-Monetary |                 |                                                                     |                   |                                        |
|--------------|-----------------|---------------------------------------------------------------------|-------------------|----------------------------------------|
|              | NGRBC Principle | Name of the regulatory/ enforcement Agencies/ Judicial Institutions | Brief of the Case | Has an appeal been Preferred? (Yes/No) |
| Imprisonment |                 |                                                                     |                   |                                        |
| Punishment   |                 |                                                                     |                   |                                        |

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

| Case Details   | Name of the regulatory/ enforcement agencies/ judicial institutions |
|----------------|---------------------------------------------------------------------|
| Not Applicable |                                                                     |

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

Yes. The same is covered under the Code of Conduct and is available on the company's website at: [https://www.spic.in/wp-content/uploads/2021/02/SPIC\\_Code-of-Conduct.pdf](https://www.spic.in/wp-content/uploads/2021/02/SPIC_Code-of-Conduct.pdf)

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

|           | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|-----------|-------------------------------------|--------------------------------------|
| Directors | Not Applicable                      |                                      |
| KMPs      |                                     |                                      |
| Employees |                                     |                                      |
| Workers   |                                     |                                      |

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

|                                                                                              | FY 2025-26 (Current Financial Year) |         | FY 2024-25 (Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|-------------------------------------|---------|--------------------------------------|---------|
|                                                                                              | Number                              | Remarks | Number                               | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0                                   | NIL     | 0                                    | NIL     |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0                                   | NIL     | 0                                    | NIL     |





7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest – Not Applicable
8. Number of days of accounts payables [(Accounts payable \*365) / Cost of goods/services procured] in the following format:

|                                    | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------|----------------------------------------|-----------------------------------------|
| Accounts payable x 365 days        | 94337.40                               | 86300.60                                |
| Cost of Goods / Services procured  | 2147.84                                | 2304.55                                 |
| Number of days of Accounts payable | 44                                     | 37                                      |

9. Open-ness of business  
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format: (Rs. in Crores)

| Parameter                  | Metrics                                                                               | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------|---------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Concentration of purchases | a. i. Purchase from Trading House                                                     | -                                      | -                                       |
|                            | ii. Total Purchases                                                                   | 2147.84                                | 1814.6                                  |
|                            | iii. Purchase from Trading Houses as a % of total purchases                           | -                                      | -                                       |
|                            | b. Number of trading houses where purchases are made                                  | -                                      | -                                       |
|                            | c. i. Purchase from top 10 trading houses                                             | -                                      | -                                       |
|                            | ii. Total purchase from Trading houses                                                | -                                      | -                                       |
|                            | iii. Purchases from top 10 trading houses as % of total purchases from trading houses | -                                      | -                                       |
| Concentration of Sales     | a. i. Sales to dealer/distributors                                                    | 362.58                                 | 364.86                                  |
|                            | ii. Total Sales                                                                       | 2940.44                                | 3071.65                                 |
|                            | iii. Sales to dealers / distributors as % of total sales                              | 12.33                                  | 11.88                                   |
|                            | b. Number of dealers/ distributors to whom sales are made                             | 2654                                   | 2619                                    |

| Parameter        | Metrics                                                                                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------|----------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
|                  | c. i. Sales to Top 10 dealers / distributors                                                 | 125.69                                 | 99.30                                   |
|                  | ii. Total sales to dealer / distributors                                                     | 362.58                                 | 364.86                                  |
|                  | iii. Sales to top 10 dealers/ distributors as a % of total sales to dealers/distributors     | 34.67                                  | 27.21                                   |
| Share of RPTs in | a. i. Purchases (Purchases with related parties)                                             | 25.12                                  | 26.35                                   |
|                  | ii. Total Purchases                                                                          | 2147.84                                | 1814.6                                  |
|                  | iii. Purchases (Purchases with related parties/ Total Purchases) (%)                         | 1.17                                   | 1.45                                    |
|                  | b. i. Sales (Sales to related parties)                                                       | 2.35                                   | 71.82                                   |
|                  | ii. Total sales                                                                              | 2940.44                                | 3071.65                                 |
|                  | iii. Sales (Sales to related parties/ Total Sales) (%)                                       | 0.08                                   | 2.34                                    |
|                  | c. i. Loans & Advances given to related parties                                              | 0                                      | 0                                       |
|                  | ii. Total loans & advances                                                                   | 0                                      | 0                                       |
|                  | iii. Loans & Advances (Loans & advances given to related parties/Total loans & advances) (%) | 0                                      | 0                                       |
|                  | d. i. Investments in related parties                                                         | 67.28                                  | 68.37                                   |
|                  | ii. Total investments made                                                                   | 108.37                                 | 101.74                                  |
|                  | iii. Investments (Investments in related parties/Total Investments made) (%)                 | 62.08                                  | 67.20                                   |

#### Leadership Indicators

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

| Total number of awareness programmes held                      | Topics / principles covered under the training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| External Programs<br>53<br>(Held outside the factory premises) | Workshops, Seminars, Mentor program and Career advancement and Young manager program, Interaction sessions covering various topics including handling of hazardous Chemicals, inventory, and Stores management, Specialty fertilizer for climate resilient Agriculture, ESG, Electrical design, Indigenous production and encouraging balanced use of Nutrients, 5S, Port handling operations, logistics and coastal shipping, Material Management and Inventory, Self-awareness and interpersonal relationship, Process safety and Risk Management in Fertilizer, Safety Workshop, Management of Hazards in Industry, Labour codes, GST and Customs, MS Office, OHS, Regulatory updates, Policy changes, Leadership management, Strategic decision making, Professional and personal effectiveness, Strategies for sustainable wastewater and ZLD, RET, Union budget analysis, ISO/ IEC, etc. | 100%                                                                                                                |



| Total number of awareness programmes held                                 | Topics / principles covered under the training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Internal Programs 26<br>(Held inside the factory premises)                | Internal Programs covering Identification, Calculation and Reduction Strategy of GHG Emissions for Industries, Safety Refresher training, Special safety training, Chemical and Petrochemical industrial safety, Environment threat to Industry, ISO, Management leadership effectiveness, MS office, SAP training, Electrical, Industrial applications, Corrosion protection in Civil construction and steel structure, Materials, Mental health, First- Aid and GST etc.,                                                                                                                                                                                                                                                                                 | 100%                                                                                                                |
| Awareness sessions 45 (Knowledge Sharing Sessions held on a weekly basis) | Awareness session on financial wellness, POSH, Fertilizer policy, medical assistance, cancer, Policy, Electrical safety and LOTO system in workplace, Digital Solutions, Safety health, Coastal ecosystem, Financial Planning, Special Training program for contractors and panel builders, Stress management, Sustainable future, Lubrication and effective Lubricate Management, OHS, Technical, Corrosion technology, Artificial Intelligence, Management of chemical hazards, Water purifying concrete structures, Port infrastructure, Fertilizer Management, Mind your mind, Need for reforms in fertilizer policy, SHE statutory compliance, Steam systems, Carbon credit, Trading system and its compliance, Material and inventory management etc, | 100%                                                                                                                |

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

Yes. The Company has adopted a robust "Code of Conduct for Directors and Senior Management" in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Code establishes principles and guidelines for identifying, disclosing, and managing potential conflicts of interest and is applicable to all Directors and Senior Management Personnel (Including KMP) from the date of their appointment and throughout their association with the Company. All Board members and Senior Management Personnels are required to annually disclose and affirm their adherence to the Company's Code of Conduct and governance policies and the same is being adhered to.



**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 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) | Details of improvements in<br>environmental and social impacts |
|-------|----------------------------------------|-----------------------------------------|----------------------------------------------------------------|
| R&D   | NA                                     | NA                                      | NA                                                             |
| Capex | 8.1%                                   | 7.7%                                    | Refer Note Below                                               |

**The improvements made in the Ammonia plant includes: -**

- Switching fuel from mixed feed to complete Natural gas eliminated naphtha-based vaporizers and naphtha refining section. This led to 19000 Tons of equivalent CO<sub>2</sub> reduction.
- Natural Gas has been lined up as fuel in stand by boilers as well. This modification completely stopped usage of furnace oil.
- Treated effluent is reused in other entities nearby the plant and for gardening purpose extensively.
- Establishment of New Liquid Nitrogen system led to stoppage of inert gas plant using cracked ammonia which results in Energy savings of about 315 kWh

**Benefits of Natural Gas conversion:**

- Switched to 100% natural gas from naphtha and fuel oil as fuel and feed. Natural gas is a cleaner fuel led to SO<sub>2</sub> & NO<sub>x</sub> emission reduction.

**Sustainable initiatives:**

- About 30% of the total power requirement is met through Solar power generated from floating solar power plant in the water storage reservoirs.
- In addition, the Company also sources renewable power under Captive Consumer Scheme.
- Conventional Bulbs were replaced with LED bulbs across factory premises as part of energy reduction.

**Green belt development:**

- During the year 2025 -26, over 700 tree saplings were planted in the event of World Water day, World Environment day, World ozone day and other occasions.
- Plastic waste management - As part of its Extended Producer Responsibility (EPR) obligations under the Plastic Waste Management Rules, the Company has registered with the Central Pollution Control Board and complied with the EPR Target quantity for the year 2025-26.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?

Yes. 100% from ONGC and IOC for continuous supply of natural gas.

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

The unit has valid Hazardous Waste Authorization obtained from TNPCB and unit is stringently following the management of hazardous wastes as per Hazardous Waste Management Rules. The spent catalysts have been properly disposed to Re-sustainability Industrial Waste management system and M/s. Rajkob industries. Used oils are disposed to authorized recycler approved by Tamilnadu Pollution Control Board.

E waste and battery generated during the manufacturing of fertilizer is collected and handled separately. Generated E waste is sent to PCB authorized recyclers.

As a Brand Owner, the company recycles Pre and Post Consumer Plastic Waste generated during the business process, as per the guidelines stipulated by Central Pollution Control Board (CPCB) the Company has engaged a Plastic Waste Processor authorized by CPCB to carry out the recycling/end of life process.

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



Yes. We have been registered as "Brand owner "as per Plastic waste management rules for fulfilling the EPR obligation having Regn.No.BO-29-000-04-AAACS4668K-22 dated 06.05.2022 from central pollution control Board.

Out of the targeted 1798 MT calculated based on the CPCB-PWM EPR guidelines for Financial Year 2025-26, 40% has been recycled.

Unit has engaged NetZero(A Re-sustainability Company) for complying EPR Target. During FY 2025-26, 719 MT of Category II plastic has been recycled and 1079 MT of plastic waste has been processed under end-of-life category.

#### Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details

No

| NIC Code       | Name of Product/ Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective/ Assessment was conducted | Whether conducted by independent external agency(Yes/No) | Results communicated in public domain (Yes/No)<br>If yes, provide the web-link. |
|----------------|--------------------------|---------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------|
| Not Applicable |                          |                                 |                                                                         |                                                          |                                                                                 |

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

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---------------------------|-----------------------------------|--------------|
| Nil                       | Nil                               | Nil          |

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

| Indicate input material | Recycled or re-used input material to total material |                                         |
|-------------------------|------------------------------------------------------|-----------------------------------------|
|                         | FY 2025-26<br>(Current Financial Year)               | FY 2024-25<br>(Previous Financial Year) |
| Nil                     | Nil                                                  | Nil                                     |

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

|                                | FY 2025-26<br>(Current Financial Year) |                                                                              |                           | FY 2024-25<br>(Previous Financial Year) |                                                       |                           |
|--------------------------------|----------------------------------------|------------------------------------------------------------------------------|---------------------------|-----------------------------------------|-------------------------------------------------------|---------------------------|
|                                | Re-Used                                | Recycled                                                                     | Safely Disposed           | Re-Used                                 | Recycled                                              | Safely Disposed           |
| Plastics (including packaging) | Nil                                    | 719 MT                                                                       | End of life: 1079 MT      | Nil                                     | 541 MT                                                | End of life: 1263 MT      |
| E-waste                        | Nil                                    | Nil                                                                          | Nil                       | Nil                                     | Nil                                                   | Nil                       |
| Hazardous waste                | ETP Sludge. 26.93MT                    | Spent Catalyst: 16.076 MT<br>Used oil: 26.220 MT<br>Empty Barrels: 13.912 MT | Spent Catalyst: 12.992 MT | ETP Sludge 51.58 MT                     | Empty Barrels: 5.347 MT<br>Nickel Catalyst: 32.323 MT | Spent Catalyst – 70.28 MT |
| Other waste                    | Nil                                    | Battery Waste: 6.307 MT                                                      | Nil                       | Nil                                     | Nil                                                   | Nil                       |



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

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

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

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

| Category                       | % of employees covered by |                  |            |                    |            |                    |            |                    |            |                     |            |
|--------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                | Total<br>(A)              | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                                |                           | No.<br>(B)       | %<br>(B/A) | No.<br>(C)         | %<br>(C/A) | No.<br>(D)         | %<br>(D/A) | No.<br>(E)         | %<br>(E/A) | No.<br>(F)          | %<br>(F/A) |
| Permanent employees            |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 597                       | 597              | 100        | 597                | 100        | -                  | -          | -                  | -          | 597                 | 100        |
| Female                         | 50                        | 50               | 100        | 50                 | 100        | 50                 | 100        | -                  | -          | 50                  | 100        |
| Total                          | 647                       | 647              | 100        | 647                | 100        | 50                 | 7.73       | -                  | -          | 647                 | 100        |
| Other than Permanent employees |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 35                        | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |
| Female                         | 1                         | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |
| Total                          | 36                        | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |

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

| Category                     | % of workers covered by |                  |            |                    |            |                    |            |                    |            |                     |            |
|------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                              | Total<br>(A)            | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                              |                         | No.<br>(B)       | %<br>(B/A) | No.<br>(C)         | %<br>(C/A) | No.<br>(D)         | %<br>(D/A) | No.<br>(E)         | %<br>(E/A) | No.<br>(F)          | %<br>(F/A) |
| Permanent workers            |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | -                       | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |
| Female                       | -                       | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |
| Total                        | -                       | -                | -          | -                  | -          | -                  | -          | -                  | -          | -                   | -          |
| Other than Permanent workers |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | 700                     | -                | -          | 700                | 100        | -                  | -          | -                  | -          | -                   | -          |
| Female                       | 38                      | -                | -          | 38                 | 100        | -                  | -          | -                  | -          | -                   | -          |
| Total                        | 738                     | -                | -          | 738                | 100        | -                  | -          | -                  | -          | -                   | -          |

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

|                                                                                                                                                                                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| 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) | 1190.36                                | 1110.98                                 |
| Total Revenue of the Company                                                                                                                                                         | 301509.57                              | 310025.26                               |
| Cost incurred on wellbeing measures as a % of total revenue of the company                                                                                                           | 0.39%                                  | 0.36%                                   |



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

| Benefits | FY 2025-26<br>(Current Financial Year)             |                                                |                                                      | FY 2024-25<br>(Previous Financial Year)            |                                                |                                                      |
|----------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|          | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF       | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                    |
| Gratuity | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                    |
| ESI      | -                                                  | 100%                                           | Y                                                    | -                                                  | 100%                                           | Y                                                    |
| Others   | -                                                  | -                                              | -                                                    | -                                                  | -                                              | -                                                    |

3. Accessibility of workplaces

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

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy - No.

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

| Gender | Permanent employees |                | Permanent workers   |                |
|--------|---------------------|----------------|---------------------|----------------|
|        | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male   | Nil                 | Nil            | Nil                 | Nil            |
| Female | Nil                 | Nil            | Nil                 | Nil            |
| Total  | Nil                 | Nil            | Nil                 | Nil            |

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     | Yes the Company has the statutory and others committees like Safety, POSH, Canteen and other committees, to address all issues of the employees & workers. The Company also has Union through which employees/workers can share their grievances. All these committees meet at regular intervals to address the grievances & ensures that the complainant identity is kept confidential and committee investigates & scrutinize the matter and provides appropriate resolution at the earliest. |
| 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 2025-26 (Current Financial Year)                 |                                                                                               |         | FY 2024-25 (Previous Financial Year)                 |                                                                                              |         |
|-------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|---------|------------------------------------------------------|----------------------------------------------------------------------------------------------|---------|
|                         | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total employees/ workers in respective category (C)* | No. of employees/ workers in respective category, who are part of association(s) or Union(D) | % (D/C) |
| Total Permanent         | 647                                                 | 80                                                                                            | 12.36%  | 616                                                  | 115                                                                                          | 18.67%  |
| - Male                  | 597                                                 | 76                                                                                            | 12.73%  | 572                                                  | 111                                                                                          | 19.41%  |
| - Female                | 50                                                  | 4                                                                                             | 8.00%   | 44                                                   | 4                                                                                            | 9.09%   |
| Total Permanent Workers | -                                                   | -                                                                                             | -       | -                                                    | -                                                                                            | -       |
| - Male                  | -                                                   | -                                                                                             | -       | -                                                    | -                                                                                            | -       |
| - Female                | -                                                   | -                                                                                             | -       | -                                                    | -                                                                                            | -       |

\*Aligned with current year categorisation

8. Details of training given to employees and workers:

| Category         | FY 2025-26 (Current Financial Year) |                               |               |                      |               | FY 2024-25 (Previous Financial Year) |                               |               |                      |               |
|------------------|-------------------------------------|-------------------------------|---------------|----------------------|---------------|--------------------------------------|-------------------------------|---------------|----------------------|---------------|
|                  | Total (A)                           | On Health and safety measures |               | On Skill upgradation |               | Total (A)                            | On Health and safety measures |               | On Skill upgradation |               |
|                  |                                     | No. (B)                       | % (B/A)       | No. (C)              | % (C/A)       |                                      | No. (B)                       | % (B/A)       | No. (C)              | % (C/A)       |
| <b>Employees</b> |                                     |                               |               |                      |               |                                      |                               |               |                      |               |
| Male             | 597                                 | 284                           | 47.57%        | 259                  | 43.38%        | 572                                  | 361                           | 63.11%        | 249                  | 43.53%        |
| Female           | 50                                  | 24                            | 48.00%        | 37                   | 74.00%        | 44                                   | 38                            | 86.36%        | 29                   | 65.91%        |
| <b>Total</b>     | <b>647</b>                          | <b>308</b>                    | <b>47.60%</b> | <b>296</b>           | <b>45.75%</b> | <b>616</b>                           | <b>399</b>                    | <b>64.77%</b> | <b>278</b>           | <b>45.13%</b> |
| <b>Workers</b>   |                                     |                               |               |                      |               |                                      |                               |               |                      |               |
| Male             | -                                   | -                             | -             | -                    | -             | -                                    | -                             | -             | -                    | -             |
| Female           | -                                   | -                             | -             | -                    | -             | -                                    | -                             | -             | -                    | -             |
| <b>Total</b>     | <b>-</b>                            | <b>-</b>                      | <b>-</b>      | <b>-</b>             | <b>-</b>      | <b>-</b>                             | <b>-</b>                      | <b>-</b>      | <b>-</b>             | <b>-</b>      |

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

| Category         | FY 2025-26 (Current Financial Year) |            |               | FY 2024-25 (Previous Financial Year) |            |               |
|------------------|-------------------------------------|------------|---------------|--------------------------------------|------------|---------------|
|                  | Total (A)                           | No. (B)    | % (B / A)     | Total (C)                            | No. (D)    | % (D / C)     |
| <b>Employees</b> |                                     |            |               |                                      |            |               |
| Male             | 597                                 | 447        | 74.87%        | 572                                  | 553        | 96.68%        |
| Female           | 50                                  | 45         | 90.00%        | 44                                   | 40         | 90.91%        |
| <b>Total</b>     | <b>647</b>                          | <b>492</b> | <b>76.04%</b> | <b>616</b>                           | <b>593</b> | <b>96.27%</b> |
| <b>Workers</b>   |                                     |            |               |                                      |            |               |
| Male             | -                                   | -          | -             | -                                    | -          | -             |
| Female           | -                                   | -          | -             | -                                    | -          | -             |
| <b>Total</b>     | <b>-</b>                            | <b>-</b>   | <b>-</b>      | <b>-</b>                             | <b>-</b>   | <b>-</b>      |

10. Health and safety management system:

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

The Company has ISO 45001:2018 certified standard on Occupational Health and Safety Management system  
Salient Features of the ISO 45001: 2018 – Occupational Health and Safety Management system:

- OH&S policies, which are compatible with the overall strategic objectives and direction of the organization;
- OH&S objectives that align with the OH&S policy and take into account the organization's hazards, OH&S risks and OH&S opportunities;
- Effective process(es) for identifying hazards, controlling OH&S risks and taking advantage of OH&S opportunities;
- Continual performance evaluation and monitoring of the OH&S management system to improve OH&S performance by means of Internal and external auditing
- Leadership commitment, responsibilities and accountability on OH&S;
- Top management developing, leading and promoting a culture in the organization that supports the intended outcomes of the OH&S management system;
- Consultation and participation of workers, and, where they exist, workers' representatives; allocation of the necessary resources to maintain it;
- Compliance with its legal requirements and other requirements.





- b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- Hazard Identification and Risk assessment (HIRA) is prepared for all routine and non-routine activities as per ISO 45001: 2018 standard.
  - Operational control procedure is being implemented as per the hierarchy of Hazard control philosophy for the identified risk.
  - Whenever new activities are identified and taken into process, the HIRA is carried out and the recommendations being followed
  - Job Safety Analysis is being done for all critical activities before execution in the field.
  - The control measures of JSA are ensured while issuing work permit in the field
  - HAZOP study is also carried out for the new processes to identify the inherent process hazards and to implement safety control systems
- c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)  
Yes.
- The workers are encouraged to report work related hazards in the form of vigilances, unsafe conditions and Near miss reporting
  - Workers are the members of the respective plant safety committee wherein they are reporting the work related hazards and is followed up for eliminating the hazards
  - Incident investigation is being carried out by engaging cross functional team and ensure the implementation of corrective actions in the field
  - Identified vigilances and unsafe conditions were rectified then and there to remove such risks from the workplaces
- d) Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)  
Yes.
- A dedicated Occupational Health centre is available and 2 dedicated doctors available round the clock. This medical centre facility is also being used by employees/workers and their family members for non-occupational related medical and healthcare services.
  - The Company's medical centre is a fully functional factory hospital having various infrastructure and facilities. The hospital complex has male, female, isolation, maternity ward and two special rooms. Facilities in the medical centre includes Full-fledged OT, Labour room, USG unit, X- ray unit, ECG unit, Laboratory unit, Vision examination room, Occupational health unit comprising audiometric & computerized spirometry unit. Specialists including Medical, Orthopedician, Skin, Eye, ENT, Child, Dental surgeon were engaged throughout the year to ensure good health of the employees/workers.

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

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

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

The company prioritizes a safe and healthy workplace for all employees, workers, contractors and other stakeholders. Some of the measures and practices taken/adopted by the Company are as follows:



- A detailed Annual plan was prepared and executed the activities as per plan to ensure health and safety of employees and workers at workplace.
- Safety walk around in the plant, safety survey and internal/external audits were conducted and the outcome of these practices were circulated and suitable corrective actions were implemented.
- Work permit system was implemented effectively and ensured the compliances at workplaces.
- Regular plant visits were done and identified the vigilances (unsafe conditions) and suitable corrective actions are being taken.

#### **OH&S management practices**

- Incident reporting and robust investigation system (risk-based investigation)
- Work equipment- welding machines, power tools and gas cutting set inspection and certification.
- Management of change and Hazop study
- Built in safety systems - Alarms, trips, interlock and its performance monitoring.
- Lock out and tag out system.
- PPE selection, Issue and ensuring compliance through monitoring.
- Job safety analysis and risk assessment for non-routine activities along with permit to work.
- Work permit systems

#### **Safety inspection and audits**

- Monthly safety inspection like machine guard survey, belt conveyors, storage tank survey., etc
- Safety vigilance reporting and compliance
- Housekeeping survey and audits
- Internal and External auditing as per standards and regulations
- Testing and examination of statutory equipment such as conveyors, lifting tackles, tools, lifting machines and safety belt by competent person.
- Condition monitoring of critical equipment and piping.
- Fire and safety equipment inspection and maintenance.
- Monthly work place monitoring for assessment of physical hazards such as noise, illumination and chemical hazards such as toxic and Flammable atmosphere
- Safety Walk around in the plant on monthly basis.



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

|                    | FY 2025-26 (Current Financial Year) |                                       |         | FY 2024-25 (Previous Financial Year) |                                       |         |
|--------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
|                    | Filed during the year               | Pending resolution at the end of year | Remarks | Filed during the year                | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil                                 | Nil                                   | Nil     | Nil                                  | Nil                                   | Nil     |
| Health & Safety    | Nil                                 | Nil                                   | Nil     | Nil                                  | Nil                                   | Nil     |

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 | FY 2025-26 - A safety audit was carried out by the external agency as per IS 14489:2018                                                                           |
| Working Conditions          | Working Conditions of the Plants and offices were assessed by ISO Auditors (DNV) and the Joint Director of Industrial Safety and Health, Government of Tamilnadu. |

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.

All incidents are investigated as per the ISO 45001: 2018 standard and corrective actions are implemented then and there.

#### Leadership Indicators

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

The Company has in place a mechanism to verify and ensure that the Statutory filings/ payments were made by the Vendors, contractors, suppliers and other partners, within the prescribed timelines/adherence to law.

- 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

|           | Total no. of affected employees/workers |                                      | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |                                      |
|-----------|-----------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|           | FY 2025-26 (Current Financial Year)     | FY 2024-25 (Previous Financial Year) | FY 2025-26 (Current Financial Year)                                                                                                               | FY 2024-25 (Previous Financial Year) |
| Employees | NIL                                     | NIL                                  | NIL                                                                                                                                               | NIL                                  |
| Workers   | NIL                                     | NIL                                  | NIL                                                                                                                                               | NIL                                  |

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? – 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 | 100%                                                                                        |
| Working Conditions          | 100%                                                                                        |

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners – No Significant risk identified

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

**Essential Indicators**

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

The Company identifies the stakeholders based on business priorities and requirements. Based on such requirements, the Company has identified Promoters, Bank/Institutions, Value Chain partners, Shareholders, Employees as stakeholders.

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

| Stakeholder Group                                                           | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)                                                             | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Promoters, Bank/Institutions, Value Chain partners, Shareholders, Employees | No                                                             | Communications through Email, SMS, one to one meeting, Dealers Meeting, Newspaper Advertisement, Stock Exchange Communication, Annual General Meeting, Notice Board, Website, etc. | Event based /as and when required                                                   | <ul style="list-style-type: none"> <li>• Business Update</li> <li>• Learning Development</li> <li>• Statutory Requirements</li> <li>• Long-term value creation</li> <li>• Familiarising the Shareholders on the Business</li> <li>• Employee benefits</li> <li>• Financial/ Operating Performance</li> </ul> |

**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.

Board consists of experts from different fields. There is also an active interaction between the stakeholders and the Company. The requisite topics are deliberated in the Board/Management Meetings, wherever required and their directions are translated into policies and action plans.

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

Yes, Stakeholder views are gathered through various channels, including forms, emails, and voluntary suggestions for improvement, which are then recorded, reviewed, evaluated, and incorporated in the policies and procedures. During Board/ Management meetings, wherever required, a business presentation is made capturing the stakeholders views for discussion.

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

The Company has contributed to various CSR activities on voluntary basis that have benefitted some marginalized stakeholder groups. Some of the key initiatives include contribution to the operation of primary healthcare centres, canal cleaning, providing safe drinking water.



**PRINCIPLE 5: Businesses should respect and promote human rights**

**Essential Indicators**

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

| Category               | FY 2025-26 (Current Financial Year) |                                             |              | FY 2024-25 (Previous Financial Year) |                                             |               |
|------------------------|-------------------------------------|---------------------------------------------|--------------|--------------------------------------|---------------------------------------------|---------------|
|                        | Total (A)                           | No. of employees/<br>workers<br>covered (B) | % (B/A)      | Total (C)*                           | No. of employees/<br>workers<br>covered (D) | % (D/C)       |
| <b>Employees</b>       |                                     |                                             |              |                                      |                                             |               |
| Permanent              | 647                                 | 16                                          | 2.47%        | 616                                  | 468                                         | 75.97%        |
| Other than permanent   | 36                                  | -                                           | -            | 33                                   | -                                           | -             |
| <b>Total Employees</b> | <b>683</b>                          | <b>16</b>                                   | <b>2.34%</b> | <b>649</b>                           | <b>468</b>                                  | <b>72.11%</b> |
| <b>Workers</b>         |                                     |                                             |              |                                      |                                             |               |
| Permanent              | -                                   | -                                           | -            | -                                    | -                                           | -             |
| Other than permanent   | 738                                 | -                                           | -            | -                                    | -                                           | -             |
| <b>Total Workers</b>   | <b>738</b>                          | <b>-</b>                                    | <b>-</b>     | <b>-</b>                             | <b>-</b>                                    | <b>-</b>      |

\* Aligned with current year categorisation

- Details of minimum wages paid to employees and workers, in the following format:

| Category             | Total<br>(A) | FY 2025-26 (Current Financial Year) |        |                           |        | FY 2024-25 (Previous Financial Year) |                          |        |                           |        |
|----------------------|--------------|-------------------------------------|--------|---------------------------|--------|--------------------------------------|--------------------------|--------|---------------------------|--------|
|                      |              | Equal to<br>Minimum Wage            |        | More than<br>Minimum Wage |        | Total<br>(D)                         | Equal to<br>Minimum Wage |        | More than<br>Minimum Wage |        |
|                      |              | No.(B)                              | %(B/A) | No.(C)                    | %(C/A) |                                      |                          | No.(E) | %(E/D)                    | No.(F) |
| Employees            |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Permanent            |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Male                 | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Female               | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Other than permanent |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Male                 | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Female               | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Workers              |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Permanent            |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Male                 | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Female               | —            | —                                   | —      | —                         | —      | —                                    | —                        | —      | —                         | —      |
| Other than permanent |              |                                     |        |                           |        |                                      |                          |        |                           |        |
| Male                 | 700          | -                                   | -      | 700                       | 100    | 571                                  | -                        | -      | 571                       | 100    |
| Female               | 38           | -                                   | -      | 38                        | 100    | 21                                   | -                        | -      | 21                        | 100    |



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

a. Median remuneration /wages:

(Rs. in Crores)

|                                  | Male    |                                                                        | Female  |                                                                       |
|----------------------------------|---------|------------------------------------------------------------------------|---------|-----------------------------------------------------------------------|
|                                  | Number* | Median remuneration/ salary/ wages of respective category (Annual CTC) | Number* | Median remuneration/ salary/ wages of respective category(Annual CTC) |
| Board of Directors (BoD)         | 10      | 1.20**                                                                 | 3       | -                                                                     |
| Key Managerial Personnel         | 1       | 0.80                                                                   | -       | -                                                                     |
| Employees other than BoD and KMP | 595     | 0.075                                                                  | 50      | 0.054                                                                 |
| Workers                          | -       | -                                                                      | -       | -                                                                     |

\* Note: 186 Trainees not included. 36 non-permanent employees are also not included

\*\* Relates payment of remuneration only to Executive Director.

b. Gross wages paid to females:

(Rs. in Crores)

|                                                   | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------|----------------------------------------|-----------------------------------------|
| Gross wages paid to females                       | 3.43                                   | 2.41                                    |
| Total wages                                       | 66.19                                  | 85.16                                   |
| Gross wages paid to females as a % to total wages | 5.18%                                  | 2.83%                                   |

Note: The aforesaid information are as on 31st March 2026.

- Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) - Yes
- Describe the internal mechanisms in place to redress grievances related to human rights issues - Internal Compliance Committee for Women, Management Consultative Committee, SPIC Employees Union, Works Committee and other various Committees.
- Number of Complaints on the following made by employees and workers:

|                                   | FY 2025-26 (Current Financial Year) |                                       |         | FY 2024-25 (Previous Financial Year) |                                       |         |
|-----------------------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
|                                   | Filed during the year               | Pending resolution at the end of year | Remarks | Filed during the year                | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | Nil                                 |                                       |         |                                      |                                       |         |
| Discrimination at workplace       | Nil                                 |                                       |         |                                      |                                       |         |
| Child Labour                      | Not Engaged                         |                                       |         |                                      |                                       |         |
| Forced Labour/ Involuntary Labour | Not Applicable                      |                                       |         |                                      |                                       |         |
| Wages                             | Nil                                 |                                       |         |                                      |                                       |         |
| Other human rights related issues | Nil                                 |                                       |         |                                      |                                       |         |

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

|                                                                                                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil                                    | Nil                                     |
| Average number of female employees/workers at the beginning of the year and as at end of the year                                | 47                                     | 50                                      |
| Complaints on POSH as a % of female employees / workers                                                                          | Nil                                    | Nil                                     |
| Complaints on POSH upheld                                                                                                        | Nil                                    | Nil                                     |



8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases – The Company has a policy titled “Prevention of Sexual Harassment (PoSH) policy” and strict adherence is followed.
9. Do human rights requirements form part of your business agreements and contracts? - Yes
10. Assessments for the year:

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

Note: Also refer Principle 3 - point no. 14 of essential indicators.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above - No corrective action was required to be taken.

#### Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints - Nil.
2. Details of the scope and coverage of any Human rights due-diligence conducted - Nil.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? Yes, the offices of the Company are equipped to support accessibility for persons with disabilities.
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                | 100%                                                                                        |
| Discrimination at workplace      | 100%                                                                                        |
| Child Labour                     | 100%                                                                                        |
| Forced Labour/Involuntary Labour | 100%                                                                                        |
| Wages                            | 100%                                                                                        |
| Others                           | -                                                                                           |

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

#### **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

|                                                             | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Revenue from operations (in Rs.)                            | 2,955.97                               | 3,086.33                                |
| Parameter                                                   | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
| <b>From renewable sources (Units - GJ)</b>                  |                                        |                                         |
| Total electricity consumption (A)                           | 261596                                 | 192000                                  |
| Total fuel consumption (B)                                  | -                                      | -                                       |
| Energy consumption through other sources (C)                | -                                      | -                                       |
| <b>Total energy consumed from renewable sources (A+B+C)</b> | 261596                                 | 192000                                  |
| <b>From non-renewable sources (Units - GJ)</b>              |                                        |                                         |
| Total electricity consumption (D)                           | 1210332                                | 1303000                                 |
| Total fuel consumption (E)                                  | 8551997                                | 8173000                                 |

| Parameter                                                                                                                                                   | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Energy consumption through other sources (F)                                                                                                                | -                                      | -                                       |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                             | 9762330                                | 9476000                                 |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                  | 10023926                               | 9668000                                 |
| <b>Energy intensity per rupee of turnover</b><br>(Total energy consumed / Revenue from operations)                                                          | 3391.08                                | 3132.52                                 |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP) | 67621.85                               | 63903.47                                |
| <b>Energy intensity in terms of physical output</b>                                                                                                         | 13.90                                  | 13.41                                   |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                             | -                                      | -                                       |

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

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

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

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

| Parameter                                                                                                                                                       | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                               |                                        |                                         |
| (i) Surface water                                                                                                                                               | 4746440                                | 5529926                                 |
| (ii) Groundwater                                                                                                                                                | NIL                                    | NIL                                     |
| (iii) Third party water                                                                                                                                         | NIL                                    | NIL                                     |
| (iv) Seawater / desalinated water                                                                                                                               | 905182                                 | 255799                                  |
| (v) Others                                                                                                                                                      | NIL                                    | NIL                                     |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                 | 5651622                                | 5785725                                 |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                        | 3671118.96                             | 3807099.44                              |
| <b>Water intensity per rupee of turnover</b><br>(Total Water consumption / Revenue from operation)                                                              | 1241.93                                | 1233.54                                 |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total water consumption / Revenue from operations adjusted for PPP) | 24765.53                               | 24942.10                                |
| <b>Water intensity in terms of physical output</b>                                                                                                              | 5.09                                   | 5.28                                    |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity                                                                           | MT/Rs. Crores                          | MT/Rs. Crores                           |

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





4. Provide the following details related to water discharged:

| Parameter                                                                    | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                        |                                         |
| (i) To Surface water                                                         | NIL                                    | NIL                                     |
| - No treatment                                                               | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                           | NIL                                    | NIL                                     |
| (ii) To Groundwater                                                          | NIL                                    | NIL                                     |
| - No treatment                                                               | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                           | NIL                                    | NIL                                     |
| (iii) To Seawater                                                            | NIL                                    | NIL                                     |
| - No treatment                                                               | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                           | 15921                                  | 13130                                   |
| (iv) Sent to third- parties                                                  | NIL                                    | NIL                                     |
| - No treatment                                                               | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                           | NIL                                    | NIL                                     |
| (v) Others                                                                   | NIL                                    | NIL                                     |
| - No treatment                                                               | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                           | 38325                                  | 38325                                   |
| <b>Total water discharged (in kilolitres)</b>                                | <b>54246</b>                           | <b>51455</b>                            |

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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
- The Company has Integrated Effluent management system which treats the effluent from the Plants. A substantial portion of the treated effluent is being recycled to other entities located near the plant in the financial year 2025-26
  - The Company has proposed to implement Zero Liquid Discharge mechanism along with upcoming modernization. Approval for the Project and Zero Liquid Discharge (ZLD) has been obtained from Tamilnadu Pollution Control Board dated 10.03.2025. Detailed engineering study has been completed.
6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Whether air emissions (other than GHG emissions) by the entity is applicable to the Company? Yes

**Reformer Stack:**

| Parameter                           | Please specify unit | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|---------------------|----------------------------------------|-----------------------------------------|
| NOx                                 | Mg/nm3              | 25                                     | 15                                      |
| SOx                                 | Mg/nm3              | 12                                     | 07                                      |
| Particulate matter (PM)             | -                   | NA                                     | NA                                      |
| Persistent organic pollutants (POP) | -                   | NA                                     | NA                                      |
| Volatile organic compounds (VOC)    | -                   | NA                                     | NA                                      |
| Hazardous air pollutants (HAP)      | -                   | NA                                     | NA                                      |
| Others                              | -                   | NA                                     | NA                                      |



Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - Yes. Tamilnadu Pollution control Board and M/s.Glens Innovation labs has carried out Stack emission monitoring through their lab.

**HRS Stack:**

| Parameter                           | Please specify unit | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|---------------------|----------------------------------------|-----------------------------------------|
| NOx                                 | Mg/nm3              | 55.1                                   | 60.8                                    |
| SOx                                 | Mg/nm3              | 6.8                                    | 11.1                                    |
| Particulate matter (PM)             | -                   | NA                                     | NA                                      |
| Persistent organic pollutants (POP) | -                   | NA                                     | NA                                      |
| Volatile organic compounds (VOC)    | -                   | NA                                     | NA                                      |
| Hazardous air pollutants (HAP)      | -                   | NA                                     | NA                                      |
| Others - please specify             | -                   | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes. Tamilnadu Pollution control Board and M/s. Glens Innovation Labs has carried out Stack emission monitoring through their lab.

**Urea Prilling Tower**

| Parameter                           | Please specify unit | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|---------------------|----------------------------------------|-----------------------------------------|
| NOx                                 | -                   | NA                                     | NA                                      |
| SOx                                 | -                   | NA                                     | NA                                      |
| Particulate matter (PM)             | Mg/nm3              | 40.3                                   | 43.5                                    |
| Persistent organic pollutants (POP) | -                   | NA                                     | NA                                      |
| Volatile organic compounds (VOC)    | -                   | NA                                     | NA                                      |
| Hazardous air pollutants (HAP)      | -                   | NA                                     | NA                                      |
| Others- please specify              | -                   | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes. Tamilnadu Pollution control Board and M/s. Glens Innovation Labs has carried out Stack emission monitoring through their lab

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:  
Whether greenhouse gas emissions (Scope 1 & Scope 2 emissions) & its intensity is applicable to the Company? Yes

| Parameter                                                                                                                                                                                                    | Unit                            | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)                                                                                                  | Metric tonnes of CO2 equivalent | NA                                     | NA                                      |
| <b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)                                                                                                  | Metric tonnes of CO2 equivalent | NA                                     | NA                                      |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Refer Note)                                                                                                                                | Metric tonnes of CO2 equivalent | NA                                     | NA                                      |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of CO2 equivalent | NA                                     | NA                                      |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                              |                                 | NA                                     | NA                                      |
| <b>Total Scope 1 and Scope 2 emission intensity.</b><br>(optional) - the relevant metric may be selected by the entity                                                                                       | -                               | NA                                     | NA                                      |



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

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

The Company has proposed to set up a CO<sub>2</sub> Recovery Plant to capture CO<sub>2</sub> from flue gases. This plant is expected to completely decarbonize direct Scope 1 emissions of the entity. Recovered CO<sub>2</sub> will be used as raw material for fertilizer production and other beneficial use.

In addition, the Company has revamped the plant for Lower energy Process with 100% natural Gas as Raw material. With Lower energy Process, the Company has stopped two numbers of Boilers which were operated with Furnace Oil. Fuel for reformer & fired heaters were also switched to Natural Gas.

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

| Parameter                                                                                                                                                  | FY 2025-26<br>(Current Financial Year)                                                               | FY 2024-25<br>(Previous Financial Year)                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                            |                                                                                                      |                                                                                                         |
| Plastic waste (A)                                                                                                                                          | Generated : 2226 MT                                                                                  | Generated : 1934 MT                                                                                     |
| E-waste (B)                                                                                                                                                | Generated : 0.075 MT                                                                                 | Generated : 0.685 MT                                                                                    |
| Bio-medical waste (C)                                                                                                                                      | Yellow category: 0.0746 MT<br>Red category : 0.12 MT<br>White & Blue : 0.076 MT                      | Yellow category: 0.066 MT<br>Red category : 0.123 MT<br>White & Blue : 0.065 MT                         |
| Construction and demolition waste (D)                                                                                                                      | NA                                                                                                   | NA                                                                                                      |
| Battery waste (E)                                                                                                                                          | 5.931 MT                                                                                             | 0.28 MT                                                                                                 |
| Radioactive waste (F)                                                                                                                                      | NA                                                                                                   | NA                                                                                                      |
| Other Hazardous waste.<br>Please specify, if any. (G)                                                                                                      | Spent catalysts – 3.256 MT<br>Used Oil- 29.31 MT<br>Empty Barrels : 3.691 MT<br>ETP Sludge : 26.93MT | Spent catalysts – 10.682 MT<br>Used Oil- 14.25 MT<br>Empty Barrels : 12.192 MT<br>ETP Sludge : 51.58 MT |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                        | NA                                                                                                   | NA                                                                                                      |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                 | 2,295.46MT                                                                                           | 2022.498 MT                                                                                             |
| <b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)                                                             | 0.776                                                                                                | 0.655                                                                                                   |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP) | 15.49                                                                                                | 12.91                                                                                                   |
| <b>Waste intensity in terms of physical output</b>                                                                                                         | 0.0032                                                                                               | 0.0027                                                                                                  |
| Waste intensity (optional)<br>-the relevant metric may be selected by the entity                                                                           | MT/Rs Crores                                                                                         | MT/Rs Crores                                                                                            |



| Parameter                                                                                                                                      | FY 2025-26<br>(Current Financial Year)                                                                                                                                     | FY 2024-25<br>(Previous Financial Year)                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b> |                                                                                                                                                                            |                                                                                                                                                                                                 |
| <b>Category of waste</b><br>(i) Recycled                                                                                                       | Plastic Waste : 791 MT<br>BMW Red category : 0.12 MT<br>BMW White & Blue : 16.076 MT<br>Spent Catalyst : 26.220 MT<br>Empty Barrels : 13.912MT<br>Battery Waste : 6.307 MT | Plastic Waste : 541 MT<br>BMW Red category : 0.123 MT<br>BMW White & Blue : 0.065 MT<br>Spent Catalyst : 33.232 MT<br>Empty Barrels : 5.374 MT<br>E waste : 0.685 MT<br>Battery Waste : 0.28 MT |
| (ii) Re-used                                                                                                                                   | -                                                                                                                                                                          | -                                                                                                                                                                                               |
| (iii) Other recovery operations                                                                                                                | -                                                                                                                                                                          | -                                                                                                                                                                                               |
| <b>Total</b>                                                                                                                                   | 781.635 MT                                                                                                                                                                 | 580.732 MT                                                                                                                                                                                      |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                              |                                                                                                                                                                            |                                                                                                                                                                                                 |
| <b>Category of waste</b><br>(i) Incineration                                                                                                   | Plastic Waste-EOL :1079 MT<br>BMW Yellow: 0.0746 MT                                                                                                                        | Plastic Waste-EOL :1263 MT<br>BMW Yellow: 0.066 MT                                                                                                                                              |
| (ii) Landfilling                                                                                                                               | 12.992MT                                                                                                                                                                   | 70.88 MT                                                                                                                                                                                        |
| (iii) Other disposal operations                                                                                                                | ETP Sludge: 26.93 MT                                                                                                                                                       | ETP Sludge: 51.58 MT                                                                                                                                                                            |
| <b>Total</b>                                                                                                                                   | 1118.99 MT                                                                                                                                                                 | 1385.526 MT                                                                                                                                                                                     |

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

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.
  - Company's focus is on achieving sustainability by improving the production processes through introduction of new technologies for cleaner environment.
  - Have detailed standard operating procedure for management and Handling of waste as per the requirement of ISO:14001:2015 standards as described below:
  - Procedure for Hazardous waste and E waste
  - Hazardous Wastes were sent to TNPCB authorized recyclers or Industrial waste management authority - disposal site through stores and records to be maintained as per the procedure
  - E-Waste from the plant were sent to authorized recyclers through stores and records to be maintained as per the procedure.
  - Battery wastes were sent to the authorized dealers through stores and records to be maintained.
  - Plastic wastes were sent to authorized recyclers and records to be maintained.
  - Bio medical wastes were sent to the authorized agency for disposal as per the procedure.
  - Procedure for management and Handling of other wastes.
  - Canteen wastes were disposed by bio composting in nursery.



- Metal Scraps were returned to stores through Scrap Return Note and record to be maintained.
- Waste which shall be disposed as scrap for sale, was sent only to stores.
- Waste or used chemicals from laboratory were sent to IETP plant for disposal after neutralization.
- Empty chemical bottles and other glass items used in laboratory were sent to stores for safe disposal
- Wastes other than the above was only disposed in the dust bins in the respective plants. Stores department identified the authorized party/scrap vendor for safe disposal of the other waste.

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

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

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

| Name and brief details of project                 | EIA Notification No.    | Date           | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link                                             |
|---------------------------------------------------|-------------------------|----------------|-------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------------------|
| Urea Modernization- No Increase In Pollution Load | 7 (ii) b of S.O.980 (E) | 2nd March 2021 | Yes                                                         | Yes, In PARIVESH Portal                          | <a href="https://parivesh.nic.in">https://parivesh.nic.in</a> |

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

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

#### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):  
For each facility / plant located in areas of water stress, provide the following information:
- Name of the area - Urea Production
  - Nature of operations - Cooling Tower Operations - Annual Consumption of water
  - Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                             | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                     |                                        |                                         |
| (i) Surface water                                                                     | 4746440                                | 5529926                                 |
| (ii) Groundwater                                                                      | NIL                                    | NIL                                     |
| (iii) Third party water                                                               | NIL                                    | NIL                                     |
| (iv) Seawater / desalinated water                                                     | 905182                                 | 255799                                  |
| (v) Others                                                                            | NIL                                    | NIL                                     |
| <b>Total volume of water withdrawal (in kilolitres)</b>                               | 5651622                                | 5785725                                 |
| <b>Total volume of water consumption (in kilolitres)</b>                              | 3671118.96                             | 3807099.44                              |
| <b>Water intensity per rupee of turnover</b><br>(Water consumed / turnover)           | -                                      | -                                       |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity | 4.86 M <sup>3</sup> /MT of Urea        | 5.27 M <sup>3</sup> /MT of Urea         |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>          |                                        |                                         |
| (i) Into Surface water                                                                | NIL                                    | NIL                                     |
| - No treatment                                                                        | NIL                                    | NIL                                     |
| - With treatment-please specify level of treatment                                    | NIL                                    | NIL                                     |
| (ii) Into Groundwater                                                                 | NIL                                    | NIL                                     |
| - No treatment                                                                        | NIL                                    | NIL                                     |
| - With treatment<br>-please specify level of treatment                                | NIL                                    | NIL                                     |
| (iii) Into Seawater                                                                   | NIL                                    | NIL                                     |
| - No treatment                                                                        | NIL                                    | NIL                                     |
| - With treatment<br>-please specify level of treatment                                | 15921                                  | 13130                                   |
| (iv) Sent to third-parties                                                            | NIL                                    | NIL                                     |
| - No treatment                                                                        | NIL                                    | NIL                                     |
| - With treatment<br>-please specify level of treatment                                | NIL                                    | NIL                                     |
| (v) Others                                                                            |                                        |                                         |
| - No treatment                                                                        | NIL                                    | NIL                                     |
| - With treatment<br>-please specify level of treatment                                | 38325                                  | 38325                                   |
| <b>Total water discharged (in kilolitres)</b>                                         | 54246                                  | 51455                                   |

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



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

| Parameter                                                                                                                                                                       | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Scope 3 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | NA                                     | NA                                      |
| <b>Total Scope 3 emissions per rupee of turnover</b>                                                                                                                            | -                                           | NA                                     | NA                                      |
| <b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity                                                                          | -                                           | NA                                     | NA                                      |

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

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 - Not Applicable.
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge/ waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

| Sr. No | Initiative undertaken       | Details of the initiative (Web-link, if any, may be provided along-with summary)                                        | Outcome of the Initiative                                                                                                     | Corrective action taken, if any |
|--------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 1      | Purchase of CO <sub>2</sub> | About 36,000 MT of CO <sub>2</sub> was purchased to convert the Excess Ammonia produced after NG conversion, in to Urea | By using this 36,000 MT of CO <sub>2</sub> , 28,000 MT of Excess Ammonia was utilized to convert them in to 48,000 MT of Urea | NIL                             |

5. Does the entity have a business continuity and disaster management plan? Details of entity at which business continuity and disaster management plan is placed or weblink.

The Company has a detailed Business continuity and Disaster management plant which comes under the Risk management committee. The Risk Management plan specifies the Risk, Mitigation, Emergency preparedness and the Long term measures to mitigate the risks. The emergency across the site and the related risk assessment has been done and regularly reviewed. Major risks include Financial, Pandemics, Calamities, Draught, Socio-Environmental issues, Resource unavailability etc. The Mock Drills to face the Emergency situations are carried out periodically and validated.

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.

Product is packed in PP bags and stored as per the guidelines laid under FCO for storage of fertilizers.

Unit has engaged Re-Sustainability solutions Ltd, who recycles similar category of plastic waste generated every financial year from Municipal Solid Waste. Unit is complying Extended Producer Responsibility as per CPCB guidelines.



7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts - Necessary statutory compliances has been met.
8. How many Green Credits have been generated or procured:
  - a. By the Listed entity - Not Applicable
  - b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Not Applicable

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|-------------------------------------------------------|---------------------------------------------------------------------|
| 1      | South India Chamber of Commerce and Industry, Chennai | State                                                               |
| 2      | Indian Chamber of Commerce & Industry, Tuticorin      | State                                                               |
| 3      | All India Chamber of Commerce & Industry, Tuticorin   | State                                                               |
| 4      | Tuticorin Chamber of Commerce & Industry              | State                                                               |
| 5      | Tamilnadu Chamber of Commerce & Industry              | State                                                               |
| 6      | Fertiliser Association of India, New Delhi            | National                                                            |

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

| Name of authority                                                                                                     | Brief of the case | Corrective action taken |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| The Company is into a highly regulated business. In case of any deviations, corrective actions are taken immediately. |                   |                         |

**Leadership Indicators**

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

| S. No.             | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes /No) | Frequency of Review by Board (Annually / Half yearly/ Quarterly/Others – please specify) | Web link, if available |
|--------------------|-------------------------|-----------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------|
| Nil (Refer Note 1) |                         |                                   |                                                           |                                                                                          |                        |

Note 1: The Company actively participate in the activities of the Associations in which it is a Member. These associations work with the governments, both central, state and suggest policy improvements, help to remove impediments to conduct of business, assist during budget exercise, render assistance to society wherever required, etc.

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

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

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





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

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

3. Describe the mechanisms to receive and redress grievances of the community –  
Through email: [spiccorp@spic.co.in](mailto:spiccorp@spic.co.in) ; Customer care Numbers and personal visit and Inspection by Field Staff of the particular locality.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

|                                                                                                         | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Directly sourced from MSMEs/ small producers                                                            | 1.50%                                  | 9.30%                                   |
| Sourced directly from within the district and neighbouring districts ( <b>Tuticorin + Tirunelveli</b> ) | 7.05%                                  | 8.91%                                   |

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

|                                                                                                                                       | FY 2025-26*<br>(Current Financial Year) | FY 2024-25*<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|
| <b>Rural</b>                                                                                                                          |                                         |                                          |
| Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | 3.23                                    | 3.01                                     |
| Total Wage Cost                                                                                                                       | 100.39                                  | 85.16                                    |
| % of Job creation in Rural areas                                                                                                      | 3.21%                                   | 3.53%                                    |
| <b>Semi-urban</b>                                                                                                                     |                                         |                                          |
| Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | 0                                       | 0                                        |
| Total Wage Cost                                                                                                                       | 0                                       | 0                                        |
| % of Job creation in Semi-Urban areas                                                                                                 | 0                                       | 0                                        |
| <b>Urban</b>                                                                                                                          |                                         |                                          |
| Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | 82.96                                   | 69.06                                    |
| Total Wage Cost                                                                                                                       | 100.39                                  | 85.16                                    |
| % of Job creation in Urban areas                                                                                                      | 82.64%                                  | 81.09%                                   |
| <b>Metropolitan</b>                                                                                                                   |                                         |                                          |
| Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | 14.20                                   | 13.10                                    |
| Total Wage Cost                                                                                                                       | 100.39                                  | 85.16                                    |
| % of Job creation in Metropolitan areas                                                                                               | 14.14%                                  | 15.38%                                   |

Amount mentioned in Rs. Crores

### Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| Not Applicable                               |                         |

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

| S. No. | State     | Aspirational District | Amount spent (In INR) |
|--------|-----------|-----------------------|-----------------------|
| 1      | Tamilnadu | Tuticorin             | 42,78,969/-           |
| 2      | Telangana | Nellore               | 4,50,000/-            |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? No  
(b) From which marginalized /vulnerable groups do you procure? Not Applicable  
(c) What percentage of total procurement (by value) does it constitute? Not Applicable
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:

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

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project                                          | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|--------|------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1      | Education support and contribution                   | 285 approx.                                 | 72%                                                        |
| 2      | Making available of Safe Drinking water              | 73,000 approx.                              | 75%                                                        |
| 3      | Protection of Environment                            | 20,000 approx.                              | 75%                                                        |
| 4      | Promoting Healthcare including Preventive Healthcare | 9441                                        | 86%                                                        |

### **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 –  
Through email: spiccorp@spic.co.in; Customer care Number and personal visit and Inspection by Field Staff of the particular locality.
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 | Nil                               |
| Safe and responsible usage                                  | Nil                               |
| Recycling and/or safe disposal                              | Nil                               |

**Note:** In the context of Urea, this has no relevance. As a Brand Owner, we take the responsibility to recycle the packing material, in line with the Government's directives.

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

|                                | FY 2025-26<br>(Current Financial Year) |                                   | Remarks | FY 2024-25<br>(Previous Financial Year) |                                   | Remarks |
|--------------------------------|----------------------------------------|-----------------------------------|---------|-----------------------------------------|-----------------------------------|---------|
|                                | Received during the year               | Pending resolution at end of year |         | Received during the year                | Pending resolution at end of year |         |
| Data privacy                   | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Advertising                    | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Cyber-security                 | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Delivery of essential services | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Restrictive Trade Practices    | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Unfair Trade Practices         | -                                      | -                                 | -       | -                                       | -                                 | -       |
| Other                          | -                                      | -                                 | -       | -                                       | -                                 | -       |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | -      | Not Applicable     |
| Forced recalls    | -      | Not Applicable     |

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy – Yes, <https://www.spic.in/investors/policies/>.
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 – Not Applicable.
7. Provide the following information relating to data breaches:
- Number of instances of data breaches along-with impact - NIL
  - Percentage of data breaches involving personally identifiable information of customers - NIL
  - Impact, if any, of the data breaches - NA

#### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
- Website: [www.spic.in](http://www.spic.in);
- SPIC Farm Journal: SPIC Pannai Cheithi Malar;
- Social Media Handles: Facebook & LinkedIn



2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.  
Educating consumers through Farm Journal, social media platforms - Facebook & LinkedIn, & outreach events - Farmer workshops, experimental demonstrations, etc.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.  
Communicating through field staff of the company, authorized dealers, and dedicated customer care services.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief - No
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/No) - No