

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

Sr.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L24231GJ2003PLC042988
2	Name of the Listed Entity	Anupam Rasayan India Limited ("Company/Anupam Rasayan")
3	Year of incorporation	30-09-2003
4	Registered office address	1101 to 1107, 11 th Floor, Icon Rio, Behind Icon Business Centre, Dumas Road, Surat-395007, Gujarat, India
5	Corporate address	10 th Floor, Icon Rio, Behind Icon Business Centre, Dumas Road, Surat -395007, Gujarat, India
6	E-mail	office@anupamrasayan.com
7	Telephone	+91261-2398991-95
8	Website	www.anupamrasayan.com
9	Financial year for which reporting is being done	1 st April 2024 – 31 st March 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	1,09,93,13,370 (Standalone)
12	Contact Person	
	Name of the Person	Mr. Abdul Kadir Syed
	Telephone	Tel: - +91-261-2398991
	Email address	sustainability@anupamrasayan.com
13	Reporting Boundary	
	Type of Reporting- Select from the Drop-Down List	Consolidated basis
14	Name of assurance provider	TÜV SÜD SOUTH ASIA PVT. LTD
15	Type of assurance obtained	Limited Assurance

II. Product/Services

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

Sr.	Description of Main Activity	Locations	Description of Business Activity	% Turnover of the Entity
1	Chemical Manufacturing	Anupam Rasayan India Limited	Manufacturing of Intermediate Specialty chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products.	100%
		Tanfac Industries Limited		100%

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

Sr.	Product/Service	NIC Code	% of Total Turnover contributed
1	Chemical Sector	20119	100%

III. Operations

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

Location	Number of plants	No. of Offices	Total
National	9	3	12
International	Nil	4	4

19. Market served by the entity:

	Locations	Numbers
a. No. of Locations	National (No. of States)	26
	International (No. of Countries)	14
b. What is the contribution of exports as a percentage of the total turnover of the entity?		37.86%
c. A brief on types of customers	Anupam Rasayan India Limited	The Company operates through a Business-to-Business Model and serves esteemed Agrochemicals and pharmaceutical MNCs with their custom products solution.
	Tanfac Industries Limited	Company is working with the top Fluoro Carbon manufacturing units, Fluorine derivatives manufacturing, Aluminium manufacturing, Electronics manufacturing, LABSA and Soap manufacturing industries, Steel Pickling, Pharma & Agrochemicals.

IV. Employees

20. Details as at the end of Financial Year:

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a.	Employees and workers (including differently abled)					
	Employees					
1	Permanent Employees (D)	930	881	94.73%	49	5.27%
2	Other than Permanent Employees (E)	0	0	0%	0	0%
3	Total Employees (D+E)	930	881	94.73%	49	5.27%
	Workers					
4	Permanent (F)	1676	1676	100%	0	0.00%
5	Other than Permanent (G)	381	372	97.64%	9	2.36%
6	Total Workers (F+G)	2057	2048	99.56%	9	0.44%
b.	Differently abled employees and workers					
	Employees					
1	Permanent Employees (D)	1	1	100%	0	0
2	Other than Permanent Employees (E)	0	0	-	0	-
3	Total Employees (D+E)	1	1	100%	0	0
	Workers					
4	Permanent (F)	1	1	100%	0	0
5	Other than Permanent (G)	0	0	-	0	-
6	Total Differently Abled Employees (F+G)	1	1	100%	0	0

21. Participation/Inclusion/Representation of women:

Sr.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1.	Board of Directors	8	2	25%
2.	Key Management Personnel	7	0	0%

*This figure is on standalone basis.

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

Category	FY 2024-2025 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.23%	21.15%	7.04%	6.74%	4.04%	6.60%	7.31%	7.23%	7.30%
Permanent Workers	7.47%	0.0%	7.47%	5.73%	0.0%	5.73%	7.76%	0.0%	7.76%

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

23.

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

Sr.	Name of the holding/subsidiary/associate companies/joint ventures	Indicate whether it is a holding/Subsidiary/Associate/or 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	Tanfac Industries Ltd	Subsidiary over which the Company exercises effective control	25.8%	Yes
2	Jainam Intermediates Private Limited	Subsidiary	100%	Yes
3	ARIL Transmodal Logistic Private Limited	Subsidiary	100%	Yes
4	ARIL Fluorospeciality Private Limited	Subsidiary	100%	No
5	Anupam Japan GK	Subsidiary	100%	Yes
6	Anupam Europe AG	Subsidiary	100%	No
7	Anupam USA LLC	Subsidiary	100%	No
8	Tangent Science Private Limited	Associate of Wholly Owned Subsidiary	45%	Yes
9	Anupam General Trading FZE (Wholly Owned Subsidiary)	Subsidiary	100%	No

VI. CSR Details

24.

a.	Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
	Turnover (in ₹) (for FY 2023-24)	11,54,60,81,749
	Net worth (in ₹) (as on 31 March 2024)	27,36,55,14,212

*This figure is on standalone basis.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
		Number of complaints		Remarks	Number of complaints		Remarks
		filed during the year	pending resolution at close of the year		filed during the year	pending resolution at close of the year	
Communities	The Company has a Whistle blower/Vigil mechanism policy in place along with Grievance Redressal Mechanism for Stakeholders which can be accessed through Details of establishment of vigil mechanism/ Whistle Blower policy – Anupam Rasayan and Grievance Redressal Mechanism for Stakeholders – Anupam Rasayan	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)		Nil	Nil	NA	Nil	Nil	NA
Shareholders		Nil	Nil	NA	Nil	Nil	NA
Employees and workers		Nil	Nil	NA	Nil	Nil	NA
Customers		Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners		Nil	Nil	NA	Nil	Nil	NA

26. Overview of the entity's material responsible business conduct issues- Anupam Rasayan India Limited

Material Issue Identified	Indicate whether risk or opportunity	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)
Energy and Emission Management	Opportunity	Energy-intensive operations lead to high GHG emissions; regulatory compliance and cost-saving opportunities identified under Net Zero strategy by 2027.	NA	Positive
Waste Management	Opportunity/ Risk	Generation of hazardous and non-hazardous waste poses environmental risks and regulatory liabilities.	Implementation of 3R (Reduce, Reuse, Recycle), scientific disposal, waste tracking systems.	Positive/Negative
Environmental Compliance	Opportunity/ Risk	Non-compliance with environmental laws can result in legal penalties and reputational damage.	Continuous monitoring, internal audits, and adoption of ISO 14001 EMS standards.	Positive/Negative

26. Overview of the entity's material responsible business conduct issues- Anupam Rasayan India Limited (Contd.)

Material Issue Identified	Indicate whether risk or opportunity	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)
Employee Health and Safety	Opportunity/ Risk	The Company's EHS policy and necessary mechanisms help maintain a safe and healthy workplace. As a chemical manufacturer, the Company's workforce faces various hazards and health and safety risks. Risk mitigation is a dynamic process, and inadequate management can result in both financial and nonfinancial losses for the Company.	The company has a fully operational Occupational Health and Safety Management System (OHSMS) based on ISO 45001:2018 implemented across all new sites. A robust reporting procedure is in place, and training programs for employees and workers are available for reporting accidents, near-misses, unsafe acts, and unsafe conditions.	Positive/Negative
Human Rights and Labour Practices	Opportunity	Upholding ethical treatment, fair wages, safe working conditions, and freedom from discrimination or forced labor across operations and supply chains.	NA	Positive
Business Ethics & Corporate Governance	Opportunity	The Company has implemented a comprehensive decision making framework that facilitates formulating well-informed strategies, objectives, and targets, aligning with its commitment to excellence and sustainable growth.	NA	Positive
Climate Change Risk Assessment	Opportunity/ Risk	Company Business model is custom manufacturing of Intermediate Specialty Chemicals, Pharma Intermediates, Polymers, Semiconductor and electronic chemicals. Due to this business model, emissions are associated.	Company has taken initiatives to tackle risks related to Climate Change as per Paris Agreement. Initiatives like Switching to green Fuels like Biomass from the conventional fossil fuels like Coal. Company is also investing in renewable electricity projects to meet target of Net Zero.	Positive/Negative
Water Management	Opportunity/ Risk	High water dependency in processes increases risk due to water scarcity and regulations.	Zero liquid discharge systems, and, process optimization.	Positive
Biodiversity	Opportunity	Maintains ecosystem balance and fulfills environmental responsibility.	Not Applicable	Positive

26. Overview of the entity's material responsible business conduct issues- Anupam Rasayan India Limited (Contd.)

Material Issue Identified	Indicate whether risk or opportunity	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)
Innovating for Sustainability	Opportunity	Creates competitive advantage through eco-friendly products and processes.	Not Applicable	Positive
Diversity, Inclusion & Equal opportunity	Opportunity	Fosters innovation, improves employee satisfaction, and complies with labor laws.	Not Applicable	Positive
Training and Development	Opportunity	Enhances employee capabilities and supports business growth.	Not Applicable	Positive
Employee Engagement	Opportunity	Engaged employees are more productive, innovative, and less likely to leave.	Not Applicable	Positive
Employee Benefits	Opportunity	Providing competitive benefits improves satisfaction and attracts talent.	Not Applicable	Positive
Employee Performance Management	Opportunity	Aligns individual goals with organizational objectives and improves efficiency.	Not Applicable	Positive
Product Quality and Safety	Opportunity	Builds customer trust and ensures compliance with safety standards.	Not Applicable	Positive
Data Privacy and Cyber security	Opportunity/ Risk	The Company's information security and data protection policy ensures the safe handling of consumer information with utmost care. It is crucial for the company to maintain strong measures to protect the data and privacy of consumers. Any breach or leakage of data could result in significant reputational and financial repercussions.	The Company has implemented an Information Security and Data Protection Policy to uphold privacy standards. Additionally, the company regularly gathers customer feedback to enhance interactions and ensure ongoing customer satisfaction.	Positive/Negative
Economic Performance	Opportunity	Drives business growth and long-term sustainability.	Not Applicable	Positive
Risk Management	Opportunity	Identifies and mitigates potential threats to business operations.	Not Applicable	Positive
Marketing and labelling	Opportunity	Ensures transparency, builds customer trust, and avoids regulatory issues.	Not Applicable	Positive
Community Relationship and Engagement	Opportunity	Enhances social license to operate and supports local development.	Not Applicable	Positive

26. Overview of the entity's material responsible business conduct issues- Anupam Rasayan India Limited (Contd.)

Material Issue Identified	Indicate whether risk or opportunity	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)
Supplier Management	Opportunity	Supplier ESG performance impacts own sustainability profile; opportunity to build a resilient supply chain.	Not Applicable	Positive
Political Engagement and Lobbying Activities	Opportunity	Influences policy decisions and manages regulatory risks.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.anupamrasayan.com/investors/policies-practices								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/ certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>We are practicing following Standards:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 – Quality Management System 2. ISO 14001:2015 – Environment Management System 3. ISO 45001:2018 – Occupational Health & Safety Management System 4. ISO 50001:2018 – Energy Management System 5. ISO 26000:2010 – Social Responsibility 6. ISO 20400:2017 – Sustainable Procurement System 								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Company has set the following goals and targets:</p> <ul style="list-style-type: none"> • Achieve Zero Waste to Landfill by 2027. • Increase average training hours for all employees (including contract-based and full-time) by 50% by 2027. • Increase women's participation in the workforce between 1.5% to 2% of the total workforce by 2027. 								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
			<ul style="list-style-type: none">Scope 2 Net Zero by 2027.Reduce freshwater consumption in processes across all sites by 5% to 10% by 2030Scope 1 Energy Net Zero by 2027.			Please refer our Sustainability Report of FY 2024-25 for further details on targets we have defined. Please refer link www.anupamrasayan.com/ Annual Report 2024-25				
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	1.	Achieve Zero Waste to Landfill by 2027			87.15% of waste diverted				
		2.	Increase average training hours for all employees (including contract-based and full-time) by 50% by 2027			47.55%				
		3.	Increase women's participation in the workforce by 1.5% to 2% of the total workforce by 2027			1.92% women participation achieved in total work force				
		4.	Ensure that 50% of key suppliers meet sustainability criteria by 2030.			We are initiating the vendor assessments in current financial year.				
		5.	Scope 2 Net Zero by 2027			42.58%				
		6.	Reduce freshwater consumption in processes across all sites by 5% to 10% by 2030.			1.92% reduction in freshwater consumption				
		7.	Scope 1 Energy Net Zero by 2027.			9.2 % GHG reduction in overall operations of the Anupam Rasayan from FY 23-24				

Governance, Leadership and Oversight

7. **Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:**

The Company takes pride in the strong culture of sustainability that is deeply embedded across all levels of its operations, underscoring our unwavering commitment to responsible business practices. We remain dedicated to advancing our Environmental, Social, and Governance (ESG) initiatives, with a clear vision to set industry benchmarks for sustainability by 2030.

To reinforce this commitment, we have established a robust sustainability governance framework that ensures ESG priorities are integrated into our core business strategies. Our ESG roadmap is thoughtfully aligned with the United Nations Sustainable Development Goals (UN SDGs) and adheres to the Global Reporting Initiative (GRI) standards.

Over the past year, we have made significant strides in implementing our sustainability agenda, achieving measurable progress across key ESG parameters. For more detailed information, we invite you to review our latest Sustainability Report available at www.anupamrasayan.com/AnnualReport2024-25

[illegible]

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
The entity does not consider the principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



The operations which are driven by integrity, transparency, and accountability demonstrate the Company's commitment to ethical practices, which can have several benefits, including enhanced reputation, improved stakeholder relationships, increased customer loyalty, and a competitive advantage in the marketplace. Moreover, ethical behavior contributes to a positive business environment, fosters social trust, and contributes to sustainable economic development.

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	2	ESG Mandate, Business Strategies and other Company policies awareness	100%
Key Management Personnel	2	ESG Mandate, Business Strategies and other Company policies awareness	100%
Employees other than BODs & KMPs	2925	Human rights, EHS related topics, Process Safety etc.	100%
Workers			

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.

a. Monetary

Type	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	Nil	Nil	Nil	No
Penalty/Fine- (Tanfac Industries Limited)	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

b. Non-Monetary

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

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

During the reporting period, the Company confirms that there have been no instances wherein an appeal or revision has been preferred against any monetary or non-monetary actions imposed. This reflects that the Company has not contested or challenged any regulatory decisions, penalties, or directives through legal or administrative proceedings.

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

Yes, the Company has adopted a comprehensive Anti-Corruption and Anti-Bribery Policy, which is an integral part of its Business Code of Conduct. The policy is applicable to all employees, directors, and relevant stakeholders, and strictly prohibits bribery, kickbacks, facilitation payments, and any other form of corrupt practices under any circumstances. The Company ensures awareness and compliance by making the policy accessible to all employees through its internal intranet platform. This initiative underscores the Company's unwavering commitment to ethical business conduct, transparency, and corporate integrity.

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

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

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

Topic	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of conflict of Interest of KMPs	Nil		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.

During FY 2024-25, the Company did not report any such cases.

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

Topic	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	184	66

*This value is on standalone basis.

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	45.88%	33.36%
	b. Number of trading houses where purchases are made from	126	96
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	94.69%	28.24%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	35.08%	44.19%
	b. Number of dealers/distributors to whom sales are made	43	48
	c. Sales to top 10 dealers/ Distributors as % of total sales to dealers/distributors	97.96%	47.71%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	8.2%	11.86%
	b. Sales (Sales to related parties/ Total Sales)	1.5%	1.87%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	20.8%	79.64%
	d. Investments (Investments in related parties/Total Investments made)	0.03%	100.00%

*This value is on standalone basis.

Leadership Indicators

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

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in value chain covered by the awareness programmes
Not Available*		

*The Company has developed a plan of undertaking the awareness programmes for the value chain partners.

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.

The Company hereby affirms that it has established and maintains processes to avoid and manage conflicts of interest involving members of the Board, as detailed below:

- **Employment/Outside Employment:** The Code provides guidelines on managing potential conflicts arising from external employment commitments.
- **Business Interests:** Procedures are in place to address and mitigate conflicts related to personal business interests.
- **Related Parties:** The Code stipulates clear disclosure standards, adherence to applicable laws, appropriate use of Company assets and resources, maintaining confidentiality, and ensuring fair dealings.
- **Acceptance of Gifts & Payments:** Guidelines are provided on the acceptance of gifts and payments to prevent potential conflicts of interest.

These processes ensure that Board members prioritize the Company's interests and maintain the highest standards of corporate governance.

The Code of Conduct can be accessed at [Code of conduct for the Company's Board of Directors and the Senior Management Team – Anupam Rasayan](#).

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



Anupam Rasayan has established a sustainability policy that acknowledges the contemporary challenges, such as climate change, and endeavors to employ mitigation strategies for a sustainable future for generations to come. The company strives to promote a clean environment and safe society by utilizing safe and resource-efficient technologies to reduce emissions and waste in its operations and those of its suppliers. Anupam Rasayan aims to implement sustainable production and consumption practices that are vital for enhancing people's quality of life and preserving natural resources on the planet.

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.

Location	Type	FY 2024-25 (Current Financial Year)*	FY 2023-24 (Previous Financial Year)*	Details of improvement in social and environmental aspects
Anupam Rasayan India Limited	Research & Development (R&D)	1.04%	1.76%	Environment friendly and energy conservation projects.
	Capital Expenditure (CAPEX)	98.96%	98.24%	

*This value is on standalone basis.

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

Yes, the Company has established procedures for sustainable sourcing through the implementation of a Sustainable Procurement Policy, which is accessible to relevant stakeholders via the Company's internal intranet platform. This policy outlines the Company's commitment to ethical, environmental, labor, and health and safety standards across its supply chain. In alignment with this policy, the Company is actively working on developing and deploying robust mechanisms to assess and monitor the sustainability performance of both existing and prospective suppliers. This reflects the Company's continued focus on integrating responsible and sustainable practices into its procurement processes.

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

2.94%

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

The Company is primarily engaged in the manufacture and supply of customized specialty chemicals, which are used as intermediates in the manufacturing processes of its customers. Due to the nature of these products and their application, the Company does not retain direct control over the end-of-life management of its products.

Nevertheless, the Company encourages responsible downstream practices and operates with the expectation that its customers—being reputable and compliant entities—adhere to applicable environmental regulations and industry best practices for the safe disposal, reuse, or recycling of materials. This includes (a) Plastics (including packaging), (b) E-waste, (c) Hazardous waste, and (d) Other waste generated during or after the use of our products.

The Company remains committed to promoting sustainability across the value chain and supports continuous dialogue with stakeholders to encourage environmentally sound end-of-life practices.

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, Extended Producer Responsibility (EPR) is applicable to the Company's operations. In compliance with the Plastic Waste Management Rules, 2016 (as amended), the Company has obtained EPR registration from the Central Pollution Control Board (CPCB).

The Company has developed and implemented a waste collection plan that is duly approved by the relevant Pollution Control Board (PCB) and is fully aligned with its EPR obligations. This reflects the Company's proactive approach to environmental responsibility and its commitment to sustainable waste management practices as mandated under applicable regulatory frameworks.

Leadership Indicators

1. 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 in the following format?

Yes, we have conducted in-house Life Cycle Assessments (LCAs) for our key products, using a cradle-to-gate boundary.

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes provide web-link
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We cannot disclose product names due to business confidentiality.

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

Sr.	Name of the product	Description of the risk	Action Taken
NA			

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

The company does not incorporate any recycled or reused input materials in its production processes.

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	NA	NA

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

Product	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	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 products sold for their respective category
Nil	Nil

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

Promoting equitable treatment and dignity for employees and workers within the Company and value chains is a crucial aspect of responsible and sustainable business practices. The commitment of safeguarding the health and safety of the workforce demonstrates a focus on their well-being and underscores the importance of providing a safe work environment. Implementing policies, processes, and systems that empower the workforce is a proactive step towards ensuring equal opportunities, fair working conditions, pay, and career development. By establishing transparent and inclusive practices, the Company promotes a sense of trust, motivation, and loyalty among your workforce.



Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	881	881	100%	881	100%	0	0%	165	19%	165	19%
Female	49	49	100%	49	100%	49	100%	0	0%	4	8%
Total	930	930	100%	930	100%	49	5%	165	18%	169	18%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	NA	NA
Female	0	0	0%	0	0%	0	0%	0	0%	NA	NA
Total	0	0	0%	0	0%	0	0%	0	0%	NA	NA

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	1676	1676	100%	1676	100%	0	0%	9	1%	9	1%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1676	1676	100%	1676	100%	0	0%	9	1%	9	1%
Other than Permanent Workers											
Male	372	372	100%	372	100%	0	0%	NA	NA	NA	NA
Female	9	0	0%	9	100%	9	100%	NA	NA	NA	NA
Total	381	372	98%	381	100%	9	2%	NA	NA	NA	NA

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

Topic	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.54%	0.42%

*This value is on standalone basis.

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

Sr.	Benefits	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)			FY 2022-23 (Previous FY)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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 worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
1.	PF	100%	100%	YES	100%	100%	Yes	100%	100%	Yes
2.	Gratuity	100%	100%	YES	100%	100%	Yes	100%	100%	Yes
3.	ESI	100%	100%	YES	100%	100%	Yes	12.8%	16%	Yes

*This value is on standalone basis.

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, the Company's premises are fully accessible to differently-abled employees and workers, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company has incorporated inclusive infrastructure such as ramps, accessible pathways, and elevators to accommodate individuals with mobility challenges.

In addition to physical accessibility, the Company is committed to fostering an inclusive and equitable workplace culture, where all individuals—regardless of their abilities—are treated with dignity, respect, and equal opportunity. This reflects the Company's broader commitment to diversity, equity, and inclusion.

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

Yes, the Company has a policy available on its local intranet that complies with the Rights of Persons with Disabilities Act, 2016 and its Rules.

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	0%	NA	NA
Female	Nil	0%	NA	NA
Total	Nil	0%	NA	NA

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Yes, the Company has established a grievance mechanism accessible through the designated department, ensuring a structured resolution process. Additionally, we uphold an open-door policy allowing all employees, including workers, to directly approach their reporting manager or the managing director for grievance redressal. The Company's Vigil Mechanism/Whistleblower Policy ensures operations are conducted in a fair and transparent manner, adhering to the highest standards of professionalism, honesty, integrity, and ethical behavior. The grievances should be submitted under a covering letter signed by the Complainant in a closed and secured envelop to the Vigilance Officer or may be sent through email at grievances@anupamrasayan.com with the subject "Protected Disclosure under Vigil Mechanism Policy".
Other than Permanent Workers		
Permanent Employees		
Other than Permanent Employees		

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

Category	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
	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)
Permanent Employees						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil
Permanent Workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil

Anupam Rasayan India Limited do not have employees and workers as a part of any association and unions.

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current FY)					FY 2023-24 (Previous FY)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Male	881	717	81.38%	680	77.19%	948	788	83.12%	830	87.55%
Female	49	45	91.84%	43	87.76%	55	51	92.73%	53	96.36%
Total	930	762	81.94%	723	77.74%	1003	839	83.65%	883	88.03%
Workers										
Male	1676	1676	100.00%	1550	92.48%	893	893	100.00%	832	93.17%
Female	0	0	0.00%	0	0.00%	0	0	100.00%	0	0.00%
Total	1676	1676	100.00%	1550	92.48%	893	893	100.00%	832	0.00%

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

Category	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	881	881	100%	948	948	100%
Female	49	49	100%	55	55	100%
Total	930	930	100%	1003	1003	100%
Workers						
Male	1676	1676	100%	893	893	100%
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	1676	1676	100%	893	893	100%

10. Health and safety management system:

a.	Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If yes, the coverage such system?	Yes, the health and safety management system, ISO 45001:2018, is implemented uniformly across all sites, including new ones.
b.	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The Company has implemented hazard identification and assessment methodologies to identify work-related hazards, encompassing both routine and non-routine activities. Specifically, Hazard and Operability (HAZOP) is utilized for process-related hazards, while Hazard Identification and Risk Assessment (HIRA) addresses routine and non-routine activities. Additionally, Health Risk Assessment (HRA) is employed to identify exposure-related risks.
c.	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes, the Company has established an incident reporting procedure and provides training on accident reporting, covering accidents, near-misses, unsafe acts, and unsafe conditions. Employees are instructed to remove themselves to a safer location in case of any risk situation. All potential incidents are thoroughly investigated, and necessary corrective and preventive actions are implemented to prevent recurrence.
d.	Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes

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

Safety Incident/Number	Category	FY 2024-25 (Current FY)	FY 2023-24 (Previous FY)	FY 2022-23 (Previous FY)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0	40.33
	Workers			
Total recordable work-related injuries	Employees	0	0	6
	Workers	0	0	18
No. of fatalities	Employees	0	0	4
	Workers	0	0	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil	Nil
	Workers	Nil	Nil	Nil

*This value is on standalone basis.

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

The Company has implemented comprehensive measures to ensure a safe and healthy workplace. These include:

- (i) Deployment of hazard identification and assessment methodologies such as Hazard and Operability (HAZOP) for process-related hazards, Hazard Identification and Risk Assessment (HIRA) for routine and non-routine activities, and Health Risk Assessment (HRA) for exposure-related activities;
- (ii) Conduct of daily toolbox talks (TBT) in each shift to maintain a hazard-free workplace;
- (iii) Regular site reviews, inspections, and audits to assess safety preparedness; and
- (iv) Provision of regular occupational health and safety training.

In the reporting year, the Company conducted 205 internal audits/inspections* and 17 external audits* for systematic evaluation of occupational health and safety practices, policies, and procedures. Additionally, the Company provided an average of 25.60* hours of occupational health and safety training per employee, demonstrating its commitment to maintaining a robust safety culture.

*This value is on standalone basis.

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

Topic	FY 2024-25 (Current Financial Year)			FY 2023-2024 (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	NA	NA	Nil	NA	NA
Health & Safety	Nil	Nil		Nil	Nil	

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

During the reporting period, assessments of the Company's health and safety practices and working conditions did not reveal any major concerns or significant risks. However, the Company adopts a proactive and preventive approach to occupational health and safety management.

As part of its safety governance framework, the Company conducts ongoing Hazard Identification and Risk Assessment (HIRA) for both routine and non-routine activities, along with Health Risk Assessments (HRA) to identify and evaluate potential exposure-related risks. Based on the findings of these assessments, the Company implements appropriate Corrective and Preventive Actions (CAPA) to mitigate identified risks and enhance safety performance.

This systematic and forward-looking approach underscores the Company's commitment to fostering a safe, healthy, and continuously improving work environment for all employees and workers.

Leadership Indicators

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

a. Employees (Yes/No): Yes

b. Workers (Yes/No): Yes

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

The company has implemented necessary systems through General Conditions and Contracts that require contractors and vendors to deduct and deposit statutory dues. Additionally, vendors are approved based on periodic reviews ensuring timely deduction and deposition of dues in compliance with applicable norms, including GST, PF, and ESIC.

3. Provide the number of employees/workers having suffered high consequence work related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	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	
	Current FY 2024-25	Previous FY 2023-24	Current FY 2024-25	Previous FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

No, the Company doesn't provide such assistance programs.

5. Details on assessment of value chain partners:

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company has developed the plan of undertaking the process of assessment of the value chain partners and under implementation in the current financial year.
Working Conditions	

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

Not applicable.

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



At our company, we recognize the importance of our stakeholders and their interests, including those who are vulnerable and marginalized. We prioritize engaging with our stakeholders and valuing their feedback through comprehensive policies and processes. Our goal is to create positive impact and maximize value for our stakeholders through our activities, products, processes, and decisions. By working collaboratively with our stakeholders, we aim to build a stronger society and uplift our business.

Essential Indicators

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

The Company follows a structured and inclusive process to identify its key stakeholder groups, focusing on individuals and entities that are directly or indirectly impacted by its operations and business activities. Stakeholders are identified based on the nature and frequency of their engagement with the Company, the significance of their influence on or interest in the business, and their potential to be affected by the Company's decisions and performance.

This process includes mapping stakeholders such as employees, customers, suppliers, investors, regulatory authorities, local communities, and other relevant groups. By maintaining regular interactions through reporting mechanisms, consultations, and collaborative initiatives, the Company ensures that the concerns and expectations of all key stakeholders are acknowledged and addressed. This approach reinforces the Company's commitment to transparency, accountability, and sustainable value creation.

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

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ol style="list-style-type: none"> Feedback from customers Surveys on customer satisfaction Communication via phone calls, emails, and meetings Execution of signed contracts Participation in exhibitions and events Customer visits and audits Information available on websites 	As and When Required	<ol style="list-style-type: none"> On-time delivery Product quality Pricing Post-sales support Product certifications Environmental, health, and safety (EHS) management systems

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

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ol style="list-style-type: none"> 1. Communication through emails and meetings 2. Surveys on employee satisfaction 3. Training programs 4. Reviews during performance appraisals 5. Mechanisms for grievance redressal 	As and When Required	<ol style="list-style-type: none"> 1. Fair compensation and rewards 2. Work-life balance 3. Training and skill development 4. Opportunities for career growth 5. Occupational health and safety 6. Job security 7. Clear and transparent communication
Suppliers	No	<ol style="list-style-type: none"> 1. Communication through emails and meetings 2. Evaluation of vendors 3. Execution of signed contracts 	As and When Required	<ol style="list-style-type: none"> 1. Prompt payment 2. Order continuity 3. Building capacity 4. Transparency
Communities	No	<ol style="list-style-type: none"> 1. Training & Workshops, 2. Regular meetings, 3. Need assessment & Satisfaction surveys, 4. CSR reports 	As and When Required	<ol style="list-style-type: none"> 1. Local Employment, 2. Environmental pollution control, 3. Infrastructure development, 4. Training & livelihood programs, 5. Participation in social services
Investors & Shareholders	No	<ol style="list-style-type: none"> 1. Shareholders Meetings, 2. Publishing requisite notices/press releases/ other communications through Newspapers Advertisements/e-mails/ websites, 3. Annual Reports, 4. Company's Website/ dissemination of requisite information on website of stock exchanges and depositories, 5. Investor interactions/Calls 	As and When Required	<ol style="list-style-type: none"> 1. Sustainable growth & returns, 2. Risk Management, 3. Corporate Governance, 4. Market Share, 5. Operational Performance

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

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Governments and Regulatory Bodies	No	1. Annual Reports, 2. Statutory filings, 3. Communication with regulatory bodies, 4. Formal Dialogues	As and When Required	
Media	No	1. social media, 2. Press releases, 3. Interviews, 4. Website	As and when required	

Leadership Indicators

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

The Company has instituted a structured and inclusive stakeholder consultation process to address economic, environmental, and social topics. Recognizing the diverse interests of its stakeholders, the Company employs tailored communication channels based on stakeholder relevance and engagement preferences to ensure meaningful dialogue.

In line with ISO 26000 (Social Responsibility) guidelines, the Company utilizes a custom-developed checklist and appropriate media to capture, document, and respond to stakeholder concerns and feedback. This enables the Company to engage stakeholders effectively on material sustainability issues.

The Stakeholders Relationship Committee plays a pivotal role in this process by facilitating ongoing engagement, addressing grievances, and periodically reviewing and strengthening stakeholder interaction mechanisms. This Committee serves as a formal channel to escalate stakeholder insights and feedback to the Board, ensuring that key economic, environmental, and social matters are considered in strategic decision-making and governance processes.

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 consultation is employed to aid in identifying and managing environmental and social issues. The company identifies its stakeholders based on experience, knowledge, sectoral context, and organizational impact.

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

The Company recognizes communities near its factories as crucial stakeholders and acknowledges its socioeconomic and environmental impact on these areas due to its resource usage and operational outputs. The Company views its Corporate Social Responsibility (CSR) commitments as an opportunity to maximize positive impacts and minimize negative ones. Specific engagements include education and skill development programs aimed at empowering vulnerable and marginalized groups. The Company also actively enhances its relationship with local communities through various initiatives such as community drives, women's day celebrations, cricket tournaments, and road safety campaigns. These diverse efforts demonstrate the Company's proactive approach to addressing stakeholder concerns and its commitment to fostering positive social change and sustainable development in its operational communities.

PRINCIPLE 5: Businesses should respect and promote human rights



The Company is actively steering a work environment that is free from harassment and discrimination and fosters a healthy and inclusive workplace. The commitment of developing robust policies and systems demonstrates the dedication towards ensuring the well-being and empowerment of the workforce. Conducting training and awareness programs which encompasses aspects like dignity, well-being, and human rights further reinforces the importance of treating every stakeholder with respect and fairness.

Essential Indicators

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

Category	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	930	254	27.31%	1003	195	19.44%
Other than permanent	0	0	0	0	0	0
Total	930	254	27.31%	1003	195	19.44%
Workers						
Permanent	1676	96	5.73%	893	126	14.11%
Other than permanent	381	0	0.0%	1386	0	0.0%
Total	2057	96	4.67%	2279	126	5.53%

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

Category	FY 2024-25 (Current FY)					FY 2023-24 (Previous FY)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	881	NA	NA	881	100%	948	NA	NA	948	100%
Female	49	NA	NA	49	100%	55	NA	NA	55	100%
Other than Permanent										
Male	0	NA	NA	NA	NA	0	NA	NA	NA	NA
Female	0	NA	NA	NA	NA	0	NA	NA	NA	NA
Workers										
Permanent										
Male	1676	NA	NA	1676	100%	893	NA	NA	893	100%
Female	0	NA	NA	0	NA	0	NA	NA	0	NA
Other than Permanent										
Male	372	284	76.34%	87	23.39%	1376	439	31.90%	947	68.82%
Female	9	9	100%	0	0%	10	10	100.00%	0	NA

3. Details of remuneration/salary/wages,

a. Median remuneration/wages:- Anupam Rasayan India Limited

Category	Male*		Female**	
	Number	Median remuneration/ salary/wages of respective category (INR in Lacs)	Number	Median remuneration/ salary/wages of respective category (INR in Lacs)
Board of Directors (BoD)	5	0.9	2	19.125
Key Managerial Personnel	7	13.13	0	Nil
Employees other than BoD and KMP	672	5.4	45	3.73
Workers	1624	2.31	0	Nil

*Median of remuneration paid to Managing Director and one whole-time director during the year and sitting fees paid to three Independent Directors from the date of their appointment.

**Average of the remuneration paid to one whole-time director during the year and sitting fees paid to one independent director from the date of her appointment.

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

Topic	FY 2024-25 (Current FY)	FY 2023-24 (Previous FY)
Gross wages paid to females as % of total wages	2.37%	2.56%

*This value is on standalone basis.

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

Yes, the Company is committed to upholding fundamental human rights for all employees and workers, including those engaged through third-party arrangements. The Human Resources (HR) Department serves as the focal point for addressing any human rights impacts or issues arising from the Company's operations, ensuring proactive monitoring, resolution, and compliance with applicable standards.

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

The Company has a multi-tiered internal mechanism to address human rights-related grievances. Employees can initially raise concerns with the Human Resources Department. If unresolved, concerns can be escalated to the Managing Director's office under the Company's open-door policy. The Whistle Blower/Vigil Mechanism Policy ensures confidentiality and protection against retaliation, reinforcing the Company's commitment to safeguarding human rights and providing secure, accessible grievance redressal channels.

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

	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
	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	NA	NA	Nil	NA	NA
Discrimination at workplace	Nil	NA	NA	Nil	NA	NA
Child Labour	Nil	NA	NA	Nil	NA	NA
Forced Labour/Involuntary Labour	Nil	NA	NA	Nil	NA	NA
Wages	Nil	NA	NA	Nil	NA	NA
Other human rights related issues	Nil	NA	NA	Nil	NA	NA

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

Topic	FY 2024-25 (Current FY)	FY 2023-24 (Previous FY)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
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's Whistleblower/Vigil Mechanism Policy includes robust safeguards to protect complainants in cases of discrimination and harassment. It ensures confidentiality throughout the investigation process and prohibits any form of retaliation or unfair treatment against whistleblowers. The identity of the complainant is protected to the maximum extent possible, in accordance with legal requirements, fostering a safe and supportive environment for raising concerns.

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

Yes, the Company has established a comprehensive supplier code of conduct that addresses key human rights issues and applies to all stakeholders associated with them.

10. Assessments for the year:

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

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

No concerns have been identified that necessitate any corrective action.

Leadership Indicators

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

The Company has not modified/introduced business processes in response to grievances/complaints related to Human Rights.

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

The Company conducts a thorough internal Human Rights Due Diligence process quarterly. This procedure is designed to identify, prevent, and address actual or potential human rights impacts arising from its own activities or those of its affiliates and partners. This comprehensive approach covers all operations of Anupam Rasayan India Limited.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the company has installed specific infrastructure such as elevators, ramps, accessible restrooms, and signage to facilitate easy access for differently abled visitors, in compliance with the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

The Company is currently in the process of developing a plan to assess its value chain partners

% of value chain partners (by value of business done with such partners) that were assessed	
Child labour	
Forced/involuntary labour	The Company is currently enhancing its assessment of specific suppliers or subcontractors within its supply chain who may not comply with recognized standards for working conditions and human rights. This effort is supported by an active mitigation plan implemented through the updated Supplier Policy, which ensures that suppliers and vendors adhere to labor, health and safety, ethical, and environmental standards.
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Not Applicable

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



At Anupam Rasayan, we are dedicated to promoting sustainable progress and improving societal well-being in the long run. We believe in a comprehensive approach to managing natural resources that aligns with our business goals. We are cognizant of our impact on the triple bottom line: people, planet, and profit. Therefore, we have implemented initiatives to turn our policies and commitments into concrete actions that minimize our environmental impact. We take our responsibility to raise environmental awareness seriously through our operations and community relationship. We are committed to making our operations more sustainable and environmentally friendly.

Essential Indicators

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (in GJ)	100319	89315
Total fuel consumption (B) (in GJ)	0	0
Energy consumption through other sources (C) (in GJ)	0	0
Total energy consumption (A+B+C) (in GJ)	100319	89315
From non-renewable sources		
Total electricity consumption (D)	249011	230834
Total fuel consumption (E)	910853	934968
Energy consumption through other sources (F)	55900	43335
Total energy consumed from nonrenewable Sources (D+E+F)	1215764	1209137
Total energy consumed (A+B+C+D+E+F)	1316083	1298452

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations) (in GJ per INR)	0.0000916	0.0000863
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.001892197	0.007191647
Energy intensity in terms of physical output *	0.090526749	0.072426374
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*This value is on standalone basis.

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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

NA. The Company does not operate any sites/facilities designated as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India. Therefore, no targets have been established under the PAT scheme.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water	5,17,048	4,77,603
(iv) Seawater/desalinated water	NIL	NIL
(v) Others (Rainwater storage)	NIL	NIL
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	5,17,048	4,77,603
Total volume of water consumption (in kiloliters)	4,59,528	4,01,953
Water intensity per rupee of turnover (Water consumed/Revenue from operations) (liters per INR)	0.03198	0.0267022
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (KL per USD)	0.0006607	0.002226269
Water intensity in terms of physical Output*	0.02472	0.022420543
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*This value is on standalone basis.

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	m ³	NA	NA
- No treatment	m ³	NA	NA
- With treatment	m ³	NA	NA
(ii) Into Groundwater	m ³	NA	NA
- No treatment	m ³	NA	NA
- With treatment	m ³	NA	NA
(iii) Into Seawater	m ³	NA	NA
- No treatment	m ³	NA	NA
- With treatment	m ³	NA	NA
(iv) Sent to third-parties	KL	57520	75651
- No treatment	m ³	NA	NA
- With treatment – We have primary, secondary (MEE & ATFD) and tertiary treatment facility available for effluent treatment after stream segregation at source.	KL	57520	75651
(v) Others	m ³	NA	NA
- No treatment	m ³	NA	NA
- With treatment	m ³	NA	NA
Total water discharged (in kilolitres)	KL	57520	75651

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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

Yes, the Company has implemented a robust Zero Liquid Discharge (ZLD) mechanism supported by comprehensive wastewater treatment infrastructure, including primary, secondary, and tertiary treatment systems. Source-wise stream segregation is practiced to enable customized treatment. The secondary treatment involves Multi-Effect Evaporation (MEE), while tertiary treatment utilizes Agitated Thin Film Dryer (ATFD) and soil biotechnology. Additionally, the Company is a founding member of the Common Effluent Treatment Plant (CETP) in its industrial area. All treated wastewater is managed in compliance with regulatory norms, reflecting the Company's commitment to sustainable and responsible water management.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	Tonne/Year	66	58
SOx	Tonne/Year	70	60

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Particulate matter (PM)	Tonne/Year	65	68
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

*This value is on standalone basis.

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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

Parameter	unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	MtCO ₂ e	84581	87452
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	MtCO ₂ e	32046	29602
Total Scope 1 and Scope 2 Emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MtCO ₂ e/₹	0.0000081161	0.000007776
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	MT/USD	0.00016768	0.000648319
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	Mt/kg	0.00809	0.006529157
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

*This value is on standalone basis.

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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

At Anupam Rasayan, we are deeply committed to environmental stewardship. To this end:

- We have set a target to achieve Scope 2 Net Zero renewable energy usage across all our sites by 2027. Currently, we have made significant strides, achieving a 42.58% reduction in scope 2 emissions with our 17.9 MW solar plant and Newley commissioned 9.6 Mw Wind + Solar Hybrid Power Plant.
- Regular energy audits are conducted to enhance our energy efficiency, with ongoing exploration into biomass utilization to further mitigate our greenhouse gas emissions.

- Moreover, we prioritize reducing waste to landfill, successfully diverting 87.15% of our waste through recycling, reuse, and co-processing initiatives.

We will persist in exploring and implementing initiatives aimed at lowering our greenhouse gas emissions and fostering a sustainable future. More details on our targets and initiatives can be found in our [www.anupamrasayan.com/Annual Report 2024-25](http://www.anupamrasayan.com/AnnualReport2024-25).

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	139	49
E-waste (B)	Nil	0.12
Bio-medical waste (C)	0.01	0.01
Construction and demolition waste (D)	63	80931
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	27394	32917
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	2893	3111
Total (A+B + C + D + E + F + G+ H)	30489	117008
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.000002122	0.000007773
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00004383	0.000648064
Waste intensity in terms of physical output	0.002299453	0.006526591
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Re-used	809	4,514
(i) Re-used (Waste water)	13,709 KL	-
(ii) Recycle (Waste water)	34,090 KL	47,744 KL
(iii) Co-processing	3,439	5,652
(iv) Recycled	22,057	25,875
(v) Steam Condensate reuse	89,636	75,287
Total	163740.0	159072
For each category of waste generated, total waste disposed by nature of disposal method		
(i) Incineration	0	1,087
(ii) Landfilling	3,312	3,421
(iii) Other disposal operations	Nil	Nil
Total	3,312	4,508

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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 product and processes and the practices adopted to manage such wastes.

As a chemical manufacturing company committed to environmental stewardship, our main goal is to implement waste management strategies at the source through effective segregation:

- We adhere to the principles of reduce, reuse, and recycle (3R) in our waste management practices. Our adoption of environmentally friendly processes, such as hydrogenation, has significantly reduced hazardous waste generation compared to conventional methods.
- Effluent recycling and on-site reuse are integral to our efforts, as we strive for zero liquid discharge.
- Achieving an 87.15% diversion rate from landfills through recycling and reuse underscores our commitment to sustainable waste management.
- Waste heat recovery plays a crucial role in minimizing our energy consumption.
- Embracing advanced technologies, we prioritize safety and hygiene in handling hazardous and toxic chemicals within our facilities.
- Concurrently, we are enhancing employee awareness and training on proper chemical handling practices.

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:

Sr. 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.
NA	NA	NA	NA

Our company operates exclusively within designated industrial zones and does not maintain offices in or near environmentally sensitive areas, including national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. Consequently, our operations do not necessitate environmental approvals or clearances.

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
NA	NA	NA	NA	NA	NA

In the fiscal year 2024-25, the company did not conduct any environmental impact assessments for its projects as required by applicable laws.

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

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

We comply with pertinent environmental laws, regulations, and guidelines in India, which include:

- Water (Prevention and Control of Pollution) Act 1974,
- Air (Prevention and Control of Pollution) Act 1981,
- Environment Protection Act 1986,
- Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016
- Chemical Accidents (Emergency Planning, Preparedness, and Response) Rules, 1996
- Central Motor Vehicles Rules 1989

and their associated rules.

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.
- Nature of operations.
- Water withdrawal, consumption and discharge in the following format:

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	m ³	Nil	Nil
(ii) Groundwater	m ³	Nil	Nil
(iii) Third party water	m ³	Nil	Nil
(iv) Seawater/desalinated water	m ³	Nil	Nil
(v) Others	m ³	Nil	Nil
Total volume of water withdrawal (in kilolitres)	m ³	Nil	Nil
Total volume of water consumption (in kilolitres)	m ³	Nil	Nil
Water intensity per rupee of turnover (Water consumed/turnover)	KL per crore INR	Nil	Nil
Water intensity (optional) – therelevant metric may be selected by the entity		Nil	Nil
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	m ³	Nil	Nil
- No treatment	m ³	Nil	Nil
- With treatment – please specify level of treatment	m ³	Nil	Nil
(ii) Into Groundwater	m ³	Nil	Nil
- No treatment	m ³	Nil	Nil
- With treatment – please specify level of treatment	m ³	Nil	Nil
(iii) Into Seawater	m ³	Nil	Nil
- No treatment	m ³	Nil	Nil
- With treatment – please specify level of treatment	m ³	Nil	Nil

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(iv) Sent to third-parties	m3	Nil	Nil
- No treatment	m3	Nil	Nil
- With treatment – please specify level of treatment	m3	Nil	Nil
(v) Others	m3	Nil	Nil
- No treatment	m3	Nil	Nil
- With treatment – please specify level of treatment	m3	Nil	Nil
Total water discharged (in kilolitres)	m3	Nil	Nil

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. Independent assurance has been carried out by TÜV SÜD SOUTH ASIA PVT. LTD.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	236144	253592
Total Scope 3 emissions per rupee of turnover	t CO ₂ e/INR	0.0000163	0.0000168
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

Not Applicable. The Company does not have operations/offices in/around any ecologically sensitive areas (ESAs) or ecologically fragile areas (EFAs).

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) by Anupam Rasayan	Outcome of the initiative
1.	Installation of 17.9 MW solar power plant + 9.6 Mw Wind Solar Hybrid Power Plant	We have installed solar power plants with a combined capacity of 12.5 MW and 5.4 MW, and have recently commissioned a 9.6 MW Wind-Solar Hybrid Power Plant in Gujarat. These strategic investments underscore our commitment to enhancing the share of renewable energy in our overall energy mix and advancing our sustainability objectives.	There has been a substantial 42.58% reduction in Scope 2 emissions this year.

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: (Contd.)

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary) by Anupam Rasayan	Outcome of the initiative
2.	Energy Audits	We conduct energy audits triennially (every three years) to identify opportunities for enhancing efficiency and minimizing resource consumption within the company.	In the reporting year, we installed energy-efficient equipment to conserve energy.
3.	Target of zero waste to Landfill by 2027	We manage our waste, which includes both hazardous and non-hazardous materials, through co-processing, reuse, and diversion away from landfills.	We have effectively redirected 87.15% of our waste away from landfills through recycling or reuse initiatives.
4.	Tertiary treatment facility for effluents	We treat our effluents initially through primary and secondary processes using Multi-Effect Evaporation (MEE), followed by tertiary treatment with Agitated Thin Film Dryers (ATFD) and soil biotechnology.	Our effluent undergoes a three-tier treatment process—primary, secondary, and tertiary—that exceeds statutory discharge norms, ensuring high environmental compliance.
5.	Energy efficiency initiatives	We have implemented economizers to capture and utilize waste heat, thereby reducing our energy consumption.	The impact of this initiative will be evident in the current financial year, as we completed installation towards the end of the reporting year.

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

The Company has implemented a comprehensive business continuity and disaster management plan. This plan utilizes a threat matrix to identify potential threats and opportunities, focusing on the minimal operational requirements necessary for each department to remain functional. The Company has developed detailed action plans for each site, enabling business operations to continue with minimal resources if required. Furthermore, the Company has established both onsite and offsite emergency plans, which are readily accessible at each location. Employees are thoroughly trained to respond effectively to emergency situations, ensuring a robust and responsive approach to potential business disruptions or disasters. This multi-faceted strategy demonstrates the Company's commitment to operational resilience and risk management.

impacts in our current value chain. We are dedicated to minimizing our environmental footprint and acknowledge our responsibility for the impact of our operations. Moving forward, we will continue to assess and address environmental impacts across our operations and supply chain. We are actively exploring new technologies and processes to reduce carbon emissions and waste generation. Furthermore, we collaborate with suppliers and partners to promote sustainable practices throughout our value chain. Our objective is to build a resilient business that positively contributes to both the environment and local communities.

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

We will start assessing the vendors in current financial year.

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

No, as part of our sustainability commitment, we have not identified any significant adverse environmental

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



Anupam Rasayan prioritizes transparency by providing disclosing the public and regulatory bodies with timely and adequate information. Interactions with regulatory bodies and relevant authorities should indeed be based on principles such as integrity and transparency. Authorizing and training qualified officials to engage with trade chambers and industry associations ensures that the company's positions and concerns are effectively communicated. This allows for a constructive dialogue with key stakeholders and helps influence policy-making processes in a way that aligns with sustainability objectives. The Company is actively participative in representing the opinions and concerns to regulatory bodies which demonstrates the commitment towards driving positive change and contributing to the development of a conducive business environment.

Essential Indicators

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

The Company has a total 10 affiliations with trade and industry chambers/associations.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Indo-German chamber of commerce	International
2	Indo-American chamber of commerce	International
3	Confederation of Indian Industry	National
4	Indian Chemical Council	National
5	Basic Chemicals, Cosmetics & Dyes Export Promotion Council (Chemexcil)	National
6	Pesticides Manufacturers & Formulators Association of India (PM FAI)	National
7	South Gujarat chamber of commerce	State
8	EBG Federation, India	National
9	Madras Management Association (MMA)	National
10	Chemical Industries Association (CIA)	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

The Company did not receive any adverse orders from regulatory authorities for FY 2024-25, as our conduct cultivate a workplace environment that values integrity, fairness, and ethical decision-making, contributing to employee satisfaction, organizational reputation, and long-term success.

Name of Authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/Half yearly/Quarterly/Other-please specify	Web Link, if available
1	NA	NA	NA	NA	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



Our goal is to promote equitable and sustainable community development, with a significant emphasis on inclusivity. We believe in connecting with the community and we have a comprehensive framework for engaging. We aim to foster a culture that prioritizes the integration of Corporate Social Responsibility (CSR) values with our business objectives. Our unwavering belief in the philosophy of compassionate care drives our commitment to act on the principles of generosity and compassion. We are fully dedicated to creating a society that serves everyone, and to that end, we pursue initiatives focused on quality management, environmental preservation, and socio-economic upliftment.

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
Nil	Nil	Nil	Nil	Nil	Nil

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1.	Nil	Nil	Nil	Nil	Nil	Nil

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

We have established a comprehensive grievance redressal mechanism accessible to all stakeholders. This inclusive process allows grievances to be submitted in written or verbal form, in local languages, through various channels including email (grievances@anupamrasayan.com), postal mail, and local community relations staff. Anonymous grievances and those submitted on behalf of others are also welcomed, extending to our local suppliers.

Upon receipt of a grievance, we promptly acknowledge it and assess its severity before assigning it to a designated person from the HR or Legal department. This individual oversees the process to ensure effective resolution. Grievances identified as serious are escalated to senior management for further investigation. The designated grievance manager collaborates with relevant departments to thoroughly investigate the grievance and propose a resolution. Additional information may be requested from the complainant as needed for a comprehensive review.

Our approach emphasizes dialogue to resolve grievances collaboratively with the complainant. Solutions are tailored on a case-by-case basis, and if the proposed resolution is not accepted, the complainant may appeal. Appeals are reviewed by alternate investigators to ensure impartial evaluation.

Our priority is swift resolution of grievances, and once the proposed solution is accepted by the complainant, the grievance is considered resolved.

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers: Anupam Rasayan India Limited

	FY 2024-2025 (Current FY)	FY 2023-2024 (Previous FY)
Directly sourced from MSMEs/Small producers	1.48%	0 %
Sourced directly from within the district and neighboring districts	72.37%	82.81%
Sourced from outside India (Import)	14.25%	17.19%

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: Anupam Rasayan India Limited

	FY 2024-2025 (Current FY)	FY 2023-2024 (Previous FY)
Rural	2.06%	3.59%
Semi-urban	13.78%	2.92%
Urban	0.39%	0.88%
Metropolitan	0	1.79%

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

Leadership Indicators

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

Not Applicable

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

Sr. No.	State	Aspirational District	Amount Spent in INR
NA	NA	NA	NA

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

No

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

NA. The Company does not purchase from suppliers comprising of marginalized/vulnerable groups.

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

NA. The Company does not purchase from suppliers comprising of marginalized/vulnerable groups.

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

In the current financial year, we did not possess or acquire any intellectual property based on traditional knowledge, resulting in no derived or shared benefits from such properties.

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.

The company has not faced any adverse rulings in intellectual property disputes involving the use of traditional knowledge. As a result, no corrective actions are currently required on these matters.

6. Details of beneficiaries of CSR Projects.

Sr. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
Anupam Rasayan India Limited			
1.	Construction of new multi-speciality hospital at Althan, Surat with the Implementing Agency - Surat Manav Seva Sangh "Chhanyado"	NA	NA
2.	Procurement of an Optical Biometer for the eye ward of Shree Guru Nanak Dharmarth Hospital, Surat with the Implementing Agency - Shree Guru Nanak Charitable Trust	117 Patients	80%
3.	Asaadharan Nagar Prathamik Shikshan Samiti School Transformation with the Implementing Agency - Asaadharan Foundation	3500 students	100%
4.	Development of Shree Mahavir Cancer Hospital located at Udhana Magdalla Road, Surat with the Implementing Agency - Shree Mahavir Health & Medical Relief Society	NA	NA
5.	Special New Born Care Unit Follow-up with the Implementing Agency - SEWA Rural	4512	86%

6. Details of beneficiaries of CSR Projects. (Contd.)

Sr. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
6.	Development of New Post Graduate building (PG Bhavan) of Sir P.T. Sarvajani College of Science, Surat with the Implementing Agency – Sarvajani Education Society	362 Students	49%
7.	Empowering Adolescents with the Implementing Agency – SEWA Rural	9730	81%
8.	Upgradation of facilities at Uttar Buniyadi Vidyalaya, Amalsadi Village, Palsana, Dist- Surat with the Implementing Agency – Rotary Club Society of Surat	360 students and 11 teachers	100%
9.	One Teacher School- “Ekal Vidyalaya” with the Implementing Agency – Friends of Tribals Society	1347 Boys; 1386 Girls; Total 2733 Students	100%
10.	Bird Rescue, Rehabilitation and Animal Welfare with the Implementing Agency – Prayas Team Environment Charitable Trust	6025 Animals, Birds and Reptiles	NA
Tanfac Industries Limited			
11.	Education <ul style="list-style-type: none"> Anandham Youth Foundation – Higher education support to Cuddalore District Students. Smart Education Interaction Panel – Support to Sri Vidhya Kalakendram Mat School, Thirventhipuram, Oasis Differently abled Children school, Vanniarpalayam, Cuddalore, Schools, Sri Sankara Vidhyalaya matric Hr Sec School, Pudhucherry. Dr. Ramdas Education Institution – Education Support for class room construction. Namma School Foundation – Education Support for Govt. Schools in Cuddalore. Sri Rishab Jain School – Education Support for Mentally Retarded Children. Smart Education Interaction Panel – Rasapettai, Kannarapettai and Sothikuppam Govt. Schools, National Days Celebrations, annual days, etc and Republic Day – Distribution of study support material to Sothikuppam, Kannarapettai, Rasapattati & Echangadu Govt. Schools. 	8,661	100 % beneficiaries are from vulnerable and marginalized group
12.	Health <ul style="list-style-type: none"> Cancer affected Children Home – Support for Cancer treatment. Lions Eternal Empathy Foundation – Support for providing of Dialysis Machine. Advanced Primary Health Centre, Kannarapettai (PHC) – Provided Water Purifier System the benefit of Patients, Medical equipments and hospital items & Police Hospital, Cuddalore – Provided AC machine. 	8,990	100 % of beneficiaries are from villages, who are from vulnerable and marginalised group.

6. Details of beneficiaries of CSR Projects. (Contd.)

Sr. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
	<ul style="list-style-type: none"> Hemophilia Society - Support for Providing of Medicines and treatment to Hemophilia Patients, The Spastics Society of Thiruchirapalli - Support for Physiotherapy and Sensory integration therapy for children to improve Health Conditions Mukti Dadha Foundation, Chennai - Support for Orthopedically Challenged persons through by providing artificial limbs, callipers & The Akshaya Patra Foundation - Support for nutritious meals and quality education for children. Mahatma Gandhi Welfare Foundation, Cuddalore - Support for awareness drug addiction and providing of cots, bero and Interaction panel & Pudhu Vazhvu Mayam, Cuddalore - Support for awareness, providing of Computer system & printer and furnitures to the centre. 		
13.	Infrastructure & Others <ul style="list-style-type: none"> Sri Vidhya Kala Kendrum School, Tiruvendhipuram, Cuddalore - Support for construction of Toilets. VAO office, Chinnakanganankuppm, Cuddalore & Tailoring and Library Building, Pillaiyarmedu village - Support for providing of a computer system with printer to provide public services such as Patta, Chitta, Revenue, Native etc and Support for providing of Chairs, Almirah, Book racks, tables for Tailoring/Library building. e-Seva Centre, Taluk office & Revenue Divisional Office, Revenue dept, Cuddalore - Support for providing of Printer for benefits of public. Water Puriification System (RO) - Govt school, Kannarapettai, Govt School, Rasapettai, Govt School, Sothikuppam Government Home, Semmandalam, Cuddalore & Government Hospital, Tindivanam + Support to Nandanam Govt. School + Infrastructure to Govt. Home, Cuddalore. SP, Cuddalore - Providing of MS hard barricades to ensure road safety & Providing Computer systems with printers for effective handling and processing of public complaints + DSP Office, Cuddalore - Providing Computer systems with printers for effective handling and processing of public complaints. 	26,526	100 % beneficiary are from vulnerable and marginalised group.

6. Details of beneficiaries of CSR Projects. (Contd.)

Sr. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
14.	Environment <ul style="list-style-type: none"> Desilting of Lakhs, ponds, Dams - Support to District Administration towards water Conservation and Waste Collection Bins 50 Nos. - Provided to Chinna Kanganankuppam village for effective domestic waste management system. Green Belt Maint Plot No. 20 - Maintenance Charges from Apr24 to Mar-25. Green Belt Maint Plot No. 29 - Maintenance Charges from Apr24 to Mar-25 & Providing Lighting and cameras. <p>Tamil Nadu Pollution Control Board - Provided Manjapai Cotton bag to avoid plastics usage & increase use of eco friendly items.</p>	16,150	100 % beneficiary are from vulnerable and marginalised group.
15.	Social Empowerment <ul style="list-style-type: none"> Government Home, Semmandalam, Cuddalore - Tanjore Paintings Training to poor ladies staying in home. MNTN Old age home, KN Pettai, Cuddalore - Support for providing of Cots, Pillows and Bed sheets + Gowsala Public Charitable trust - Support for Gowsala towards protection and maintenance of Cows. District Administration, Cuddalore - Support for conducting of Book fair to enhance reading habits among the People + Tamil Nadu Pollution Control Board - Support for National Armed Flag Day + Providing of CCTV Camerars to ensure Public Security through SP office. <p>Fengal cylcone affected Kudikadu Village - Support for providing of foods and needs to this village people.</p>	9,610	100 % beneficiary are from vulnerable and marginalised group.

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



We prioritize establishing a sensitive and responsible partnership with our customers to enhance their experience. Our engagement with consumers happens through multiple channels, and we have a clear and straightforward process for registering feedback and complaints. Our customers have access to all our engagement platforms and communications, and we continuously improve our business processes to provide exceptional service. Meeting our customers' needs, adding value, and surpassing their expectations is our top priority, and we always conduct ethical operations with them.

Essential Indicators

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

We have implemented structured procedures to handle consumer complaints, prioritizing them based on their severity. Furthermore, we employ a feedback mechanism to consistently enhance our systems based on customer input. Complaints are received through various channels and directed to our quality units for appropriate action.

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

Information related to	As a percentage to total turnover
Environment and Social parameters relevant to product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Others	-	-	-	-	-	-

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

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

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

Yes, our company has established a policy addressing cybersecurity and data privacy risks. This policy, known as the Information Security and Data Protection Policy, underscores our commitment to handling consumer information responsibly and securely. It is currently accessible at <https://www.anupamrasayan.com/investors/policies-practices/it-security-and-data-protection-policy>.

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

Throughout the financial year, our company did not receive any penalties or regulatory actions concerning the safety of our products.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: There is no impact as there are nil data breaches in last financial year.

Leadership Indicators

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

We provide a broad spectrum of specialty chemicals, encompassing custom synthesis, specialty intermediate manufacturing, and production of active ingredients. Our portfolio spans agrochemicals, specialty intermediates, life science chemicals, and performance chemicals, tailored to meet the diverse requirements of our customers across multiple industries. Further details can be found on the following links.

<https://www.anupamrasayan.com/industry>

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

We strictly adhere to all essential safety protocols for chemical handling. We furnish comprehensive Material Safety Data Sheets (MSDS) to our customers, detailing chemical compositions, hazard information, and guidelines for safe handling.

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

To maintain continuous essential services for our customers, we have implemented change procedures that include proactive communication through appropriate channels, such as email, in the event of potential disruptions or interruptions.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, we comply with the United Nations' Globally Harmonized System (GHS) labeling requirements under the Classification, Labelling, and Packaging (CLP) Regulation. This ensures that our products provide customers with essential information. We actively solicit feedback from our customers to continually enhance our systems and processes, ensuring we consistently meet their needs and expectations.



Assurance statement on third-party verification of sustainability information

Unique identification no.: 4153837455

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Anupam Rasayan India Limited, 1101 to 1107, 11th Floor, Icon Rio, Behind Icon Business Centre, Dumas Road, Surat-395007, Gujarat, India** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Anupam Rasayan India Limited**, (hereinafter "Company") for the period from 01/04/2024 to 31/03/2025.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Anupam Rasayan India Limited**, in reference to:

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2024-25 as listed below

Limited level of assurance for the non-financial disclosures in BRSR (Ref: Annexure II of SEBI circular) for –

Sr. No.	BRSR Indicator Reference	Description of Indicator
1.	Section A – 20a	Employees and workers (including differently abled).
2.	Section A – 20b	Differently abled Employees and workers.
3.	Section A – 21	Participation/Inclusion/Representation of women.
4.	Section A – 22	Turnover rate for permanent employees and workers.
5.	Section A -24	CSR Details
6.	Section A – 25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.
7.	Section B	Availability of Policy & Management Process
8.	Section C – Principle 1 – E1 (Essential Indicator)	Percentage coverage by training and awareness programs on any of the principles during the Financial Year.
9.	Section C – Principle 1 – E2 (Essential Indicator)	Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings
10.	Section C – Principle 1 – E3 (Essential Indicator)	Details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.
11.	Section C - Principle 1 -E4	The entity have an anti-corruption or anti-bribery policy
12.	Section C – Principle 1 – E5 (Essential Indicator)	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any



Sr. No.	BRSR Indicator Reference	Description of Indicator
		law enforcement agency for the charges of bribery/ corruption
13.	Section C – Principle 1 – E6 (Essential Indicator)	Details of complaints with regard to conflict of Interest
14.	Section C – Principle 1 – E8 (Essential Indicator)	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured)
15.	Section C – Principle 1 – E9 (Essential Indicator)	Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties
16.	Section C – Principle 1 – L2 (Leadership Indicator)	Processes in place to avoid/ manage conflict of interests involving members of the Board
17.	Section C – Principle 2 – E1 (Essential Indicator)	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.
18.	Section C – Principle 2 – E-2b (Essential Indicator)	Percentage of inputs were sourced sustainably.
19.	Section C – Principle 3 – E1 (Essential Indicator)	Details of measures for the well-being of employees and workers.
20.	Section C – Principle 3 – E2 (Essential Indicator)	Details of retirement benefits, for Current Financial Year
21.	Section C – Principle 3 – E3 (Essential Indicator)	Accessibility to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.
22.	Section C – Principle 3 –E6 (Essential Indicator)	Mechanism available to receive and redress grievances for the following categories of employees and worker.
23.	Section C – Principle 3 –E7 (Essential Indicator)	Membership of employees and worker in association(s) or Unions recognized by the listed entity
24.	Section C – Principle 3 – E8 (Essential Indicator)	Details of training given to employees and workers.
25.	Section C – Principle 3 – E9 (Essential Indicator)	Details of performance and career development reviews of employees and worker.
26.	Section C – Principle 3 – E10 (Essential Indicator)	Health and safety management system
27.	Section C – Principle 3 – E11 (Essential Indicator)	Details of safety related incidents.
28.	Section C – Principle 3 – E12 (Essential Indicator)	Describe the measures taken by the entity to ensure a safe and healthy workplace.
29.	Section C – Principle 3 – E13 (Essential Indicator)	Number of Complaints on working conditions & Health safety made by employees and workers.
30.	Section C – Principle 3 – E14 (Essential Indicator)	Assessments for the year (Health and safety practices, Working Conditions).
31.	Section C – Principle 3 – L1 (Leadership Indicator)	Does the entity extend any life insurance or any compensatory package in the event of death of (A)
32.	Section C – Principle 5 – E1 (Essential Indicator)	Employees and workers who have been provided training on human rights issues and policies of the entity.
33.	Section C – Principle 5 – E2 (Essential Indicator)	Details of minimum wages paid to employees and workers.



Sr. No.	BRSR Indicator Reference	Description of Indicator
34.	Section C – Principle 5 – E3 (Essential Indicator)	Details of remuneration/salary/wages,
35.	Section C – Principle 5 – E6 (Essential Indicator)	Number of Complaints made by employees and workers
36.	Section C – Principle 5 – E7 (Essential Indicator)	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
37.	Section C – Principle 5 – E8 (Essential Indicator)	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
38.	Section C – Principle 6 – E1 (Essential Indicator)	Details of total energy consumption and energy intensity.
39.	Section C – Principle 6 – E3 (Essential Indicator)	Details of total water consumption and water intensity.
40.	Section C – Principle 6 – E4 (Essential Indicator)	Details related to water discharged
41.	Section C – Principle 6 – E6 (Essential Indicator)	Details of air emissions (other than GHG emissions) by the entity.
42.	Section C – Principle 6 – E7 (Essential Indicator)	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions).
43.	Section C – Principle 6 – E8 (Essential Indicator)	Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details
44.	Section C – Principle 6 – E9 (Essential Indicator)	Details of total waste generated.
45.	Section C – Principle 6 – L2 (Leadership Indicator)	Please provide details of total Scope 3 emissions & its intensity
46.	Section C – Principle 7 – E-1a,b (Essential Indicator)	Number of affiliations with trade and industry chambers/associations.
47.	Section C – Principle 8 – E3 (Essential Indicator)	Describe the mechanisms to receive and re- dress grievances of the community.
48.	Section C – Principle 8 – E4 (Essential Indicator)	Percentage of input material (inputs to total inputs by value) sourced from suppliers
49.	Section C – Principle 8 – E5 (Essential Indicator)	Job creation in smaller towns
50.	Section C – Principle 8 – L6 (Leadership Indicator)	Details of beneficiaries of CSR projects
51.	Section C – Principle 9 – E1 (Essential Indicator)	Mechanisms to receive and respond to consumer complaints
52.	Section C – Principle 9 – E2 (Essential Indicator)	Turnover of products and/ services as a percentage of turnover from all products/service that carry information.
53.	Section C – Principle 9 – E3 (Essential Indicator)	Number of consumer complaints.
54.	Section C – Principle 9 – E5 (Essential Indicator)	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.
55.	Section C – Principle 9 – E7 (Essential Indicator)	Information related to data breach

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.



Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the non-financial disclosures of BRSR report (Ref: Annexure II of SEBI circular).

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple site as mentioned below along with offsite verification:

Sl. No.	Company Name	Site Address
1.	Anupam Rasayan India Limited	1101 to 1107, 11th Floor, Icon Rio, Behind Icon Business Centre, Dumas Road, Surat-395007, Gujarat, India

Conclusion

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 05/06/25 to 11/06/25, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.



This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Mumbai, 24 July 2025

Prosenjit Mitra

General Manager- Verification, Validation and Audit

Management System Assurance

Rajvi Anil Garg

Verification Team Leader, TÜV SÜD

Management System Assurance