BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

At Rossari, sustainability is deeply embedded in our business philosophy and forms the foundation of our long-term growth strategy. We recognise that responsible business practices are essential to creating lasting value for all our stakeholders while ensuring resilience in an evolving global landscape.

Guided by the principles of environmental stewardship, social responsibility, and strong corporate governance, we continuously strive to align our operations with sustainable and ethical business practices.

Environmental Stewardship:

Rossari focuses on reducing environmental risks through renewable energy adoption, energy-efficient technologies, Greenhouse gas emission reduction initiatives, waste minimisation, hazardous waste management, recycling, and water conservation measures. Advanced systems and sustainable practices such as solar installations, Common Effluent Treatment Plant optimisation, co-processing of hazardous waste, and promotion of recyclable packaging support climate resilience and environmental compliance.

Social Commitment:

Rossari prioritises employee health, safety, well-being, diversity, and capability development through certified management systems, safety protocols, regular training, health check-ups, emergency preparedness, and inclusive workplace practices. Customer safety is ensured through stringent quality controls and awareness programmes promoting safe product usage.

Governance Excellence:

Rossari strengthens governance and compliance through robust policies, ethical business practices, compliance management systems, cybersecurity measures, and data protection frameworks. Supply chain risks are managed through supplier code of conduct, and enhanced regulatory compliance monitoring.

At Rossari, we believe that sustainability also serves as a driver of business transformation by fostering innovation, enhancing stakeholder confidence, strengthening long-term partnerships, and improving organisational resilience. By integrating ESG considerations into decision-making processes, we are better positioned to respond to changing market expectations, regulatory developments, and emerging global challenges.

As we progress on our sustainability journey, we remain committed to fostering inclusive growth, protecting the environment, and upholding the highest standards of integrity and accountability. We firmly believe that sustainable development is a shared responsibility, and through collective efforts, we can contribute meaningfully towards building a more resilient, inclusive, and sustainable future for generations to come.

Principle

- 01 ETHICS, TRANSPARENCY AND ACCOUNTABILITY
- 02 SUSTAINABLE AND SAFE GOODS AND SERVICES
- 03 EMPLOYEE WELL-BEING
- 04 STAKEHOLDER ENGAGEMENT
- 05 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS
- 06 PRESERVATION OF ENVIRONMENT AND SAFETY
- 07 RESPONSIBLE ADVOCACY
- 08 INCLUSIVE GROWTH & EQUITABLE DEVELOPMENT
- 09 CONSUMER VALUE

SECTION A : GENERAL DISCLOSURES

I. DETAILS OF THE COMPANY

1.	Corporate Identity Number (CIN) of Company	L24100MH2009PLC194818
2.	Name of Company	Rossari Biotech Limited
3.	Year of Incorporation	2009
4.	Registered Office	Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai - 400079, Maharashtra, India
5.	Corporate Office Address	
6.	Contact Number (Telephone)	+91 22 6123 3800
7.	Email	info@rossari.com
8.	Website	www.rossari.com
9.	Financial Year of Report	The reporting period for Business Responsibility & Sustainability Reporting is from 1st April, 2025 to 31st March, 2026.
10.	Stock Exchange where the shares of the Company are Listed	BSE Limited (Stock Code : 543213) National Stock Exchange of India Limited (Stock Code : ROSSARI)
11.	Paid up Capital (₹ in million)	₹ 110.77 million
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR	Parul Gupta Company Secretary & Head-Legal Contact Details: E-mail: investors@rossari.com Direct No.: +91 22 6123 3800
13.	Reporting Boundary	We have reported the data on a standalone basis. The reporting data covers the Company headquarters and two manufacturing facilities i.e. Silvassa and Dahej.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture of Chemical and Chemical Products	The Company is primarily engaged in the manufacturing of specialty chemicals catering to the Textile, Home and Personal Care, and Animal Health and Nutrition sectors.	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of organic and inorganic chemical compounds n.e.c.	20119	100

III. OPERATIONS

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

Location	Number of Plants	Number of Offices	Total
National	2	1	3
International	0	2 (Company through its representative offices has operations in Bangladesh and Vietnam)	2

19. Markets served by the entity:

a. Number of locations:

36*

National (No. of States)

50+

International (No. of Countries)

**28 States and 8 Union Territories*

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

The exports of the Company contribute to nearly 31 % of its total turnover as of 31st March, 2026.

c. A brief on types of customers:

Rossari is a leading specialty chemicals manufacturer catering to a diverse customer base across multiple industries. The Company provides customised solutions across its key business segments-Home, Personal Care and Performance Chemicals (HPPC), Textile Specialty Chemicals (TSC), and Animal Health and Nutrition (AHN).

Customer Segments:

1. Home, Personal Care and Performance Chemicals (HPPC)

Rossari serves a wide range of customers in this segment, including:

- Consumer goods manufacturers producing home care and personal care products such as detergents, soaps, shampoos, cleaning agents, and hygiene products
- Cosmetic and beauty brands offering skincare, fragrance, haircare, and personal grooming products
- Contract manufacturing companies producing formulations for leading consumer and industrial brands
- Detergent and cleaning product manufacturers utilizing surfactants in their formulations
- Paint, coatings, and detergent manufacturers requiring acrylic polymers for product performance enhancement
- Agrochemical companies utilizing agro ethoxylates in the manufacturing of pesticides, herbicides, and related formulations

2. **Textile Specialty Chemicals (TSC)**

The Company caters to customers across the textile value chain, including:

- Textile manufacturers requiring specialty chemicals for dyeing, processing, and finishing of fabrics
- Apparel and fashion brands that rely on advanced textile treatments to enhance product quality and performance
- Textile processing units involved in activities such as printing, coating, and finishing

3. **Animal Health and Nutrition (AHN)**

In this segment, Rossari serves:

- Livestock and poultry farms requiring feed additives and supplements to improve animal health and productivity
- Animal feed manufacturers producing nutritional solutions for livestock and poultry
- Veterinary and animal health organisations offering products focused on animal well-being and nutrition

Global Presence and Expansion

Building on its strong domestic presence, Rossari has strategically expanded its operations into new international markets, including Taiwan, the Netherlands, Canada, and Romania. This strategic expansion enables the Company to cater to both developed and emerging markets, strengthening its global presence and enhancing proximity to customers.

Through its expanding international operations and continued focus on customer-centric innovation, Rossari aims to strengthen stakeholder relationships, broaden market reach, and contribute to the advancement of the specialty chemicals industry.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
	EMPLOYEES					
1	Permanent (D)	520	425	81.73	95	18.27
2	Other than Permanent (E)	80	71	88.75	9	11.25
3	Total employees (D + E)	600	496	82.67	104	17.33
	WORKERS					
1	Permanent (F)	65	65	100	-	-
2	Other than Permanent (G)	613	521	84.99	92	15.01
3	Total Workers (F + G)	678	586	86.43	92	13.57

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	3	1	33.33	2	66.67
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently abled employees (D + E)	3	1	33.33	2	66.67
	DIFFERENTLY ABLED WORKERS					
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	-	-	-	-	-
3	Total Workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	6	2	33.33
Key Management Personnel	2*	1	50

**Key Management Personnel is mentioned after excluding Executive Directors.*

22. Turnover rate for permanent employees and workers:

Particulars	Financial Year 2025-26 (Turnover rate in current Financial Year)			Financial Year 2024-25 (Turnover rate in previous Financial Year)			Financial Year 2023-24 (Turnover rate in the year prior to the previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.89	17.68	17.03	14.95	13.48	14.64	41.19	31.75	46.87
Permanent Workers	1.68	NA	1.68	6.90	NA	6.90	1.64	NA	1.64

Note: The Company has adhered to the guidelines issued by the Securities and Exchange Board of India (SEBI) for Business Responsibility and Sustainability Report ("BRSR") for calculating the turnover rate for all Financial Years.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Unitop Chemicals Private Limited	Subsidiary	80	Yes
2	Tristar Intermediates Private Limited	Wholly owned Subsidiary	100	Yes
3	Buzil Rossari Private Limited	Wholly owned Subsidiary	100	Yes
4	Rossari Consumer Products Private Limited	Wholly owned Subsidiary	100	Yes
5	Romakk Chemicals Private Limited	Subsidiary*	50.10	Yes
6	Rossari Bangladesh Limited	Wholly owned Subsidiary	100	Yes
7	Rossari Global FZCO (erstwhile known as Rossari Global DMCC)	Wholly owned Subsidiary	100	Yes
8	Rossari International Limited Company	Wholly owned Subsidiary	100	Yes
9	Rossari (Singapore) Pte. Ltd.**	Wholly owned Subsidiary	100	Yes
10	Rossari Biotech Trading FZE	Step down subsidiary (Wholly owned subsidiary of Rossari Global FZCO)	100	Yes
11	Unistar Thai Co. Limited	Step down subsidiary (Wholly owned subsidiary of Rossari Global FZCO)	100	Yes

**As per the provisions of Companies Act, 2013.*

***Incorporated on 18th December, 2025.*

Note: Rossari encourages its subsidiary companies to participate in Business Responsibility and Sustainability Reporting ("BRSR") initiatives.

VI. CSR DETAILS

24. Details of CSR :

(₹ in million)

Yes	**(i)** Whether CSR is applicable as per section 135 of the Companies Act, 2013
17,521	**(ii)** Turnover (2025-26)
12,185	**(iii)** Net worth (2025-26)

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)	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes www.rossari.com/enquiry/	-	-	-	-	-	-
Investors (other than shareholders)	Yes www.rossari.com/enquiry/	-	-	-	-	-	-
Shareholders	Yes www.rossari.com/investorscontact/	2	-	-	3	-	-
Employees and workers	Yes www.rossari.com/wp-content/uploads/2026/05/Whistle-Blower-Policy.pdf	-	-	-	-	-	-
Customers	Yes www.rossari.com/enquiry/	-	-	-	-	-	-
Value Chain partners	Yes www.rossari.com/enquiry/	-	-	-	-	-	-

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

We embed sustainability considerations into our corporate strategy through comprehensive materiality assessments. These assessments enable us to identify and prioritise key issues that have a significant impact on our business, the environment, and our stakeholders. The insights derived from these assessments form the foundation of the themes and disclosures presented in our Sustainability Reports.

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	**Energy management and GHG emissions**		**Risk:** At Rossari, Energy consumption is a key contributor to Greenhouse Gas (GHG) emissions, and climate change continues to be a significant concern for regulators and stakeholders. Increasing physical and transition risks associated with climate change may adversely impact business operations if not managed effectively. Furthermore, the transition to a low-carbon economy presents regulatory, market, and reputational challenges, including evolving policy requirements and shifting consumer preferences. **Opportunity:** At Rossari, we view this as an opportunity to develop sustainable products and adopt energy-efficient practices to meet the growing demand for environmentally responsible solutions. Increasing the use of renewable energy and improving energy efficiency can lead to cost savings, enhanced operational performance, and reduced dependence on non-renewable resources. This approach supports the reduction of GHG emissions, improves resource efficiency, and strengthens our brand positioning and competitive advantage in a transitioning global economy.	(a) The Company has implemented multiple initiatives to mitigate risks associated with Greenhouse Gas (GHG) emissions, including: • Adoption of green initiatives to reduce carbon footprint. • Increased use of renewable energy, primarily solar power, across manufacturing facilities. • Installation of solar panels at plant locations. • Participation in tree plantation programmes in and around plant premises. • Replacement of conventional lighting with Light Emitting Diode (LED) systems. • Installation of automated cooling towers and Variable Frequency Drives (VFDs) to optimise energy consumption. • Deployment of motion sensors in low-occupancy areas to minimise energy wastage. (b) Integration of climate change considerations into long-term strategies and decision-making processes. (c) Focus on energy conservation through expansion of renewable energy usage, exploration of alternative water sources, progress towards water neutrality, and reduction of emissions across operations. (d) Installation of advanced Distributed Control Systems (DCS) and Intelligent Motor Control Centre (MCC) panels to enhance process efficiency and enable real-time identification and reduction of energy losses.	Positive for opportunity & Negative for risk

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	**Water Stewardship**		**Opportunity:** At Rossari, we are committed to strengthening our water management practices by improving water efficiency through recycling, reuse, and process optimisation. We continue to invest in advanced water treatment technologies to promote responsible water stewardship. Our approach includes active collaboration with local authorities and industry bodies to enhance water management practices and drive meaningful impact. We also emphasise corporate responsibility by pursuing relevant certifications, developing eco-friendly products, and proactively managing water-related risks. Through these initiatives, we aim to achieve cost savings through efficient water use. Our focus on wastewater management and innovation further strengthens our position as a responsible and future-ready organisation committed to sustainable water practices.		Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	**Waste management**		**Risk:** At Rossari, waste management poses critical risks, including environmental impact from improper disposal, health and safety concerns, and potential legal and financial consequences due to regulatory non-compliance. Inefficient waste handling may also adversely affect the Company's reputation and disrupt operations. Additionally, challenges such as inadequate waste disposal infrastructure and the contribution of waste to climate change further amplify these risks. **Opportunity:** Effective waste management is a key pillar of Rossari's sustainability strategy. By reducing waste generation, promoting resource recovery, and adopting energy recovery systems, the Company aims to lower operational and disposal costs while ensuring regulatory compliance. These initiatives help mitigate legal and reputational risks, minimise environmental impact, and support the transition towards a circular economy through improved resource efficiency. This approach also enhances stakeholder confidence and strengthens the Company's reputation as a responsible and sustainable organisation.	(a) Ensuring regulatory compliance through effective waste minimisation practices and proper segregation of waste streams. (b) Implementation of stringent protocols for hazardous waste management, along with promotion of recycling and reuse initiatives and investment in advanced waste treatment technologies. (c) Adoption of pre-processing and co-processing methods for hazardous waste disposal in place of incineration, ensuring environmentally responsible treatment and supporting circularity. The Company also promotes the use of sustainable packaging materials that are reusable or recyclable. (d) Optimisation of chemical usage following commencement of Common Effluent Treatment Plant (CETP) discharge to maintain Chemical Oxygen Demand (COD) within prescribed regulatory limits.	Positive for opportunity & Negative for risk

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	**Consumer Health and Safety**		**Risk:** At Rossari, we recognise risks associated with product quality and safety, including potential defects, use of non-compliant or hazardous ingredients, and mislabelling that may lead to consumer misinformation. Additional risks include allergic reactions due to undeclared allergens, inadequate product testing, and environmental hazards arising from improper handling or disposal. **Opportunity:** Prioritising consumer health and safety is integral to Rossari's commitment to responsible business practices and long-term growth. By ensuring compliance with stringent safety and regulatory standards, the Company enhances consumer trust and drives innovation in sustainable product development. Initiatives focused on clear communication, consumer awareness, and responsible product usage help mitigate legal risks and strengthen brand reputation. Additionally, continuous investment in employee training programmes fosters a culture of safety, accountability, and continuous improvement, thereby strengthening the Company's market position and supporting sustainable and inclusive growth.	(a) Implementation of robust quality control measures to ensure product safety, use of compliant and safe ingredients, and accuracy in labelling. (b) Provision of clear safety instructions to consumers through Material Safety Data Sheets (MSDS), along with a strong focus on data security and privacy. (c) Conduct of periodic training programmes for employees to enhance their knowledge and enable them to educate customers on safe and responsible product usage. In addition, customer-focused seminars are organised to improve awareness and promote safe handling and application of products.	Positive for opportunity & Negative for risk

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	**Occupational Health and Safety**		**Risk:** At Rossari, we recognise that inadequate Occupational Health and Safety (OHS) practices in the chemical industry can result in operational disruptions, project delays, and significant legal and reputational risks. Ensuring the health and safety of employees, contractors, and surrounding communities remains a top priority, and the Company is committed to maintaining the highest standards of safety across all its operations.	(a) Employee health and safety are integral to the Company's core values. Rossari operates under an integrated management system certified to internationally recognised standards, including ISO 45001:2018 for Occupational Health and Safety Management Systems and ISO 9001:2015 for Quality Management Systems. (b) The Company places strong emphasis on employee health and safety through robust policies and fosters an inclusive and engaging work environment. (c) Regular health and safety training programmes, periodic health check-ups, and awareness sessions are conducted for employees and workers. (d) Implementation of comprehensive safety measures, including an On-site Emergency Plan, Standard Operating Procedures (SOPs), safety guidelines, and administrative controls. (e) Annual safety audits are conducted by external agencies, along with periodic internal reviews by Company leadership based on predefined parameters. (f) Strengthening of Process Safety Management (PSM) through dedicated teams, with implementation of Layers of Protection Analysis (LOPA) and Hazard and Operability Study (HAZOP) for new and critical processes. (g) Establishment of a trained Emergency Response Team (ERT) to enhance emergency preparedness and response capabilities.	Negative

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	**Employee Development**		**Risk:** At Rossari, we believe that high employee turnover poses risks such as increased recruitment and training costs, loss of critical institutional knowledge, and potential decline in productivity. Non-compliance with labour laws, employment regulations, and workplace safety standards may also result in legal liabilities and financial penalties. The Company is committed to fostering a positive and engaging work environment to enhance employee retention and ensure operational continuity. **Opportunity:** Rossari recognises its employees as a key driver of sustainable growth, competitive advantage, and long-term success. By nurturing talent and promoting an inclusive and dynamic work environment, the Company aims to enhance innovation, productivity, and operational efficiency. A strong focus on employee development supports a culture of continuous improvement and organisational excellence.	(a) Development and strengthening of a talent pipeline for leadership positions through structured succession planning. (b) Regular assessment of employee engagement levels, with proactive identification and resolution of key concerns. (c) Ensuring compliance with applicable labour laws, including wages, working hours, employee rights, and Occupational Health and Safety (OHS) standards. (d) Promotion of a diverse and inclusive workplace, with a strong focus on employee well-being, engagement, and continuous learning through training and development programmes. (e) Rossari places strong emphasis on employee capability building through a structured competency gap assessment process conducted by the Human Resources Team. Skill gaps are identified across roles, and targeted training programs are implemented to address these gaps. These initiatives enhance employee performance, strengthen organisational capabilities, and support a culture of continuous learning and development, aligned with the Company's strategic objectives.	Positive for opportunity & Negative for risk.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	**Business Ethics and Regulatory Compliance**		**Risk:** At Rossari, we believe that ethical misconduct, governance failures, and regulatory non-compliance may lead to legal penalties, operational disruptions, and reputational damage. Such incidents can adversely impact stakeholder trust, employee morale, and organisational culture. Additionally, risks related to data breaches, including cyber-attacks and internal leaks, may affect business continuity and credibility. The Company is committed to maintaining strong ethical standards, robust governance frameworks, and effective data protection measures to mitigate these risks. **Opportunity:** Upholding high standards of ethics, integrity, and governance presents an opportunity to enhance Rossari's brand value and reputation. By embedding these principles into business operations, the Company strengthens stakeholder trust and builds long-term relationships. Continuous investment in governance frameworks supports risk mitigation, improves organisational resilience, and fosters a culture of accountability and innovation, thereby driving sustainable value creation.	(a) The Company recognises that compliance and governance are critical to its operations and continuously strengthens its frameworks in response to the evolving regulatory and business environment. Policies and codes of conduct are reinforced across all levels of the organisation to ensure adherence to ethical standards and regulatory requirements. (b) Compliance is monitored through the use of compliance management systems, enabling timely and accurate tracking of obligations. With increasing digitalisation, the Company has implemented robust data protection policies and secure data storage practices to safeguard sensitive information. Real-time backup systems are maintained for critical data to minimise the risk of business disruption. (c) Additionally, periodic system testing, including vulnerability assessments, is conducted to identify potential gaps and mitigate risks related to unauthorised access and cyber threats.	Positive for opportunity & Negative for risk

Risk - Opportunity -

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	**Supply Chain Sustainability**		**Risk:** At Rossari, Ensuring supply chain sustainability in the chemical manufacturing sector involves managing multiple risks, including regulatory non-compliance, reputational impact, and supply disruptions arising from environmental, social, geopolitical factors, or resource scarcity. Social and ethical concerns, such as labour rights violations and adverse impacts on local communities, also require careful monitoring. Additionally, the absence of sustainable sourcing practices and inefficiencies in logistics may lead to increased operational costs and affect overall supply chain resilience.	(a) Prioritisation of regulatory compliance, enhanced supply chain transparency, and strengthening of relationships with suppliers. (b) Mitigation of supply chain disruptions through supplier diversification and investment in resilience-building measures. (c) Management of social, ethical, and financial risks through implementation of supplier code of conduct and well-defined contractual frameworks to ensure compliance and reduce legal exposure.	Negative
9	**Sustainable Chemistry (Product Innovation)**		**Opportunity:** Rossari is well-positioned to capitalise on the growing demand for environmentally sustainable products through its strong R&D capabilities. The Company is focusing on the development of biodegradable and responsibly sourced products, adoption of resource-efficient processes, and expansion of enzyme-based solutions to drive sustainable industrial applications. By leveraging green chemistry principles-including the use of bio-based raw materials, reduced reliance on petroleum inputs, and lower carbon emissions-Rossari aims to enhance operational efficiency while aligning with circular economy practices. These initiatives present significant opportunities to drive innovation, improve product quality, and support long-term sustainable growth.		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	www.rossari.com/corporate-governance/, www.rossari.com/internal-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*
4. Name of the national and international codes/ certifications/ labels/ standards.	All policies are in compliance with applicable laws of the country, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), and the National Guidelines on Responsible Business Conduct (NGRBC). Additionally, these policies are aligned with relevant ISO standards, wherever applicable.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Sustainability is integrated in Rossari's core business strategy, with a strong focus on the following key areas: • Energy & Water Conservation and Emissions Reduction Initiatives • Waste Reduction & Responsible Disposal • Employee Development & Workplace Safety • Consumer Health & Safety • Sustainable Product Innovation • Ethical Governance & Compliance								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	The Company has identified its key Environmental, Social, and Governance (ESG) focus areas and material topics, and remains committed to integrating ESG considerations into its strategic decision-making processes. During Financial Year 2025-26, the Company demonstrated notable progress across several key environmental performance indicators. Energy intensity in terms of physical output improved by 1.42% compared to the previous Financial Year, driven by ongoing energy efficiency initiatives, process optimization, and enhanced operational controls across manufacturing facilities. Similarly, water intensity in terms of physical output improved by 1.52% over the previous Financial Year, reflecting the Company's focus on water conservation, efficient resource management, and continuous process improvements aimed at optimizing water consumption. The Company also achieved a reduction of approximately 37.25% in Scope 1 greenhouse gas (GHG) emissions during Financial Year 2025-26, primarily attributable to reduced diesel consumption and improved fuel efficiency across operations. Going forward, the Company remains committed to strengthening its sustainability performance through robust target setting, continuous improvement initiatives, resource efficiency measures, and transparent stakeholder engagement, while creating long-term value for all stakeholders.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Mr. Edward Menezes, Executive Chairman, provides strategic oversight to Rossari's sustainability agenda, ensuring alignment with the Company's long-term vision. Sustainability is embedded in Rossari's core strategy, with Environmental, Social, and Governance (ESG) principles driving value creation, operational resilience, and stakeholder trust. The Company goes beyond compliance, focusing on responsible and sustainable growth. Rossari is advancing green chemistry through investments in innovative technologies such as fermentation-based biosurfactants and advanced biomolecules (e.g., BIOPULSE) for textile processing. These solutions enable effective impurity removal under milder conditions, reducing reliance on harsh chemicals and high temperatures, while improving fibre quality, dye uptake, and overall process efficiency. This transition supports lower energy consumption, reduced water usage, and minimised environmental impact. The Company also recognises flow chemistry as an emerging green technology that enables safer, continuous, and resource-efficient manufacturing. It supports reduced waste generation, lower use of hazardous chemicals, and improved catalyst recovery, thereby promoting circularity. To strengthen implementation, Site Sustainability Committees have been established across manufacturing locations to drive performance monitoring and accountability. Rossari is a signatory to the United Nations Global Compact (UNGC) and is committed to its Ten Principles. The Company actively participates in the Together for Sustainability audit and has received a score of 93 %, reflecting its strong commitment to responsible and sustainable supply chain practices. The Company also actively participates in the EcoVadis sustainability assessment process, which supports benchmarking of ESG performance, strengthens transparency across the value chain, and drives continuous improvement in environmental, social, and governance practices. The Company's operations are supported by an Integrated Management System (IMS) certified to ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 standards, reinforcing its commitment to quality, environmental management, occupational health and safety, and continuous improvement. The Company remains committed to strengthening governance, managing ESG risks, and embedding sustainability into decision-making, positioning itself as a responsible and future-ready organisation.								
8. Details of the highest authority responsible for implementation and oversight of the Business responsibility policy (ies).	Name : Mr. Edward Menezes Designation : Executive Chairman DIN : 00149205								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Mr. Edward Menezes, Executive Chairman, oversees and periodically reviews the Business Responsibility and Sustainability Initiatives of the Company. The CSR Committee (formed under Section 135 of the Companies Act, 2013) also reviews the performance of CSR programmes and initiatives of the Company.								

**The Company's Business Responsibility Policy is applicable to the management and all employees of the Company. The Company encourages and expects its Supply Chain partners to adopt the Business Responsibility and Sustainability Reporting (BRSR) practices and as we evolve into the framework, we aim to work towards making all our Supply Chain partners ESG compliant.*

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Under the guidance of the Board of Directors, the Executive Chairman provides overall oversight of the effectiveness of the Company's systems and processes. The Audit Committee monitors the effectiveness of grievance redressal mechanisms and ensures compliance with the Company's Code of Conduct. The Corporate Social Responsibility (CSR) Committee oversees the planning, implementation, and monitoring of CSR initiatives, ensuring alignment with statutory requirements and the Company's strategic priorities. These initiatives focus on key areas such as education, healthcare, community development, and environmental sustainability.									Periodically / Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all applicable statutory requirements and promptly addresses any instances of non-compliance. Compliance status is regularly reviewed by the Board of Directors.									Ongoing Basis								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency (Yes/No). If yes, provide name of the agency:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No. Moreover, periodic review of all its adopted policies are internally conducted by the management.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

ETHICS, TRANSPARENCY AND ACCOUNTABILITY

ESSENTIAL INDICATORS

1. **Percentage coverage by training and awareness programmes on any of the Principles :**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	9	Throughout the year, the Board of Directors of the Company focused on reviewing and addressing various key matters relating to: (a) Company's operations and strategy and annual budget of the Company; (b) Business Overview; (c) CSR strategy framework; (d) Updates on Subsidiaries; (e) Statutory Compliance; (f) Regulatory updates; (g) Expansion Plan(s); (h) Policies & Procedures; (i) Investor Grievances, etc. **Impact:** Comprehensive update and awareness sessions conducted for the Board of Directors have significantly strengthened the Company's strategic decision-making, operational efficiency, regulatory compliance, and stakeholder engagement. These initiatives ensure that the Board remains well-informed with the latest developments, enabling it to effectively guide the Company towards sustainable growth and long-term success.	96
Key Managerial personnel	9	Key Managerial Personnel are regularly updated on matters pertaining to broad range of topics: (a) Company's operations and strategy and annual budget of the Company; (b) Business Overview; (c) CSR strategy framework; (d) Updates on Subsidiaries; (e) Statutory Compliance; (f) Regulatory updates; (g) Expansion Plan(s); (h) Policies & Procedures; (i) Investor Grievances, etc. **Impact:** Update and awareness sessions conducted for the Key Managerial Personnel have strengthened their understanding of emerging developments, ensuring effective leadership and decision-making in a dynamic business environment.	100

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	72	Various training programs on ethics, compliance, health and safety, and ESG principles were conducted for employees, including: (a) Code of Conduct (b) Whistleblower (c) POSH (d) Occupational Health and Safety (e) Environmental,Social and Governance **Impact:** These targeted training initiatives have contributed to building a safer, more ethical, sustainable, and high-performing workplace. Employees are better equipped with essential skills in Occupational Health and Safety, ESG, ethical conduct, compliance, and workplace behavior, leading to improved collaboration, stronger regulatory adherence, enhanced employee well-being, a safer work environment, and a more resilient organisational culture that supports long-term sustainable success.	100
Workers	89	Training sessions have been conducted to enhance workers' knowledge, strengthen safety awareness, and promote environmental responsibility across all plant operations. These programs aim to ensure a safe, healthy, and compliant workplace while fostering a strong culture of safety and sustainability. Key training topics include: (a) Fire Safety, Fire Fighting, and Emergency Preparedness (b) Occupational Health and Safety Awareness (c) Material Handling and Operational Safety (d) Chemical Safety and Environmental Management (e) First Aid and Workplace Safety Practices **Impact:** The focused training initiatives have enhanced workers' awareness of workplace hazards, safe operating practices, emergency response procedures, and environmental responsibilities. These programs have strengthened compliance with health, safety, and environmental requirements, improved risk identification and mitigation capabilities, promoted responsible handling of materials and chemicals, and contributed to creating a safer, healthier, and more sustainable work environment across all operations.	100

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions:**

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

Non-Monetary				
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	-	-	-	-
Punishment	-	-	-	-

Materially as specified under Regulation 30 of the SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015, no fines, penalties, punishments, awards, compounding fees, or settlement amounts were imposed or paid by the Company, its Directors, or Key Managerial Personnel in any proceedings involving regulators, law enforcement agencies, or judicial institutions during the Financial Year under review.

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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, Rossari is committed to the highest standards of corporate governance and ethical conduct in all its activities and processes. To promote ethical business practices among all employees and stakeholders, the Company has embedded anti-corruption and anti-bribery principles within its Code of Ethics and its Business Responsibility and Sustainability Policy. Adoption of these principles is to fosters a strong ethical environment within the organisation and encourages all employees and stakeholders to uphold the highest standards of integrity and responsible business conduct. These documents can be accessed in the Corporate Governance section on the Company's website at www.rossari.com/corporate-governance/.

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

Particulars	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Directors	-	-
Key Managerial Personnel (KMPs)	-	-
Employees other than BODs and KMPs	-	-
Employees	-	-
Workers	-	-

Note: There were no instances of disciplinary action taken against any Directors, Key Managerial Personnel (KMPs), employees, or workers by any law enforcement agency in connection with charges of bribery or corruption.

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

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

Note: There were no instances of complaints with regard to conflict of interest against any Director and, Key Managerial Personnel (KMPs).

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:

There were no instances of disciplinary action taken against any Directors, Key Managerial Personnel (KMPs), employees, or workers by any law enforcement agency in connection with charges of bribery or corruption and conflicts of interest.

8. Number of days of accounts payables (Accounts payable × 365) / Cost of goods/services procured):

Particulars	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Number of days of accounts payables	102	97.79

9. Openness of business:

Details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameters	Metrics	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	16.01 %	19.08 %
	b. Number of trading houses where purchases are made from	139	207
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	47.49 %	55.35 %
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	44.79 %	52.85 %*
	b. Number of dealers / distributors to whom sales are made	677	701*
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	28.16 %	23.39 %*
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	52 %	50 %
	b. Sales (Sales to related parties / Total Sales)	12 %	8 %
	c. Loans & advances (to related parties / total loans & advances)	99 %	67 %
	d. Investments (in related parties / total investments)	94 %	92 %

Note: The concentration of purchases consists of raw materials.

**Concentration of Sales- Improved methodologies have led to the restatement of the numbers for the previous Financial Year.*

LEADERSHIP INDICATORS

1. **Awareness programmes conducted for value chain partners on any of the Principles:**

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	13	The Company conducted various training and awareness initiatives during the year, including Defensive Driving Training, Fire Fighting Training, Rewards and Recognition Programs, Safety and Environment Day awareness campaigns, and Nukkad Natak (street play) sessions to promote safety and environmental consciousness among contract laborers.	0.09

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

Yes, the Company has established a Code of Ethics applicable to the Board of Directors, Key Managerial Personnel (KMPs), and Senior Management, which outlines principles for identifying, disclosing, and managing actual or potential conflicts of interest. The Code ensures that all decisions and actions are aligned with the best interests of the Company and uphold high standards of integrity and transparency.

All employees and management personnel are required to adhere to the Code of Ethics and maintain ethical conduct in all business dealings. Members of the Board, KMPs, and Senior Management are required to submit annual declarations of their interests in other entities and provide timely updates in case of any changes, to ensure transparency and mitigate potential conflicts of interest.

The Company ensures that all transactions with related parties or entities are undertaken only after obtaining necessary approvals in accordance with applicable laws and regulations. The Code of Ethics is available on the Company's website at www.rossari.com/corporate-governance/.

PRINCIPLE 2

SUSTAINABLE AND SAFE GOODS AND SERVICES

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:**

Particulars	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	19%	–	Development of environmentally friendly and sustainable processes, including bio-based products and biosurfactant-based applications for agro and personal care formulations.
Capex	19%	1%	(a) The textile industry is increasingly shifting toward bio-based pretreatment solutions as a sustainable alternative to conventional chemical-intensive processes. Advanced biomolecules, such as BIOPULSE developed by Rossari Biotech, enable effective impurity removal under milder conditions, reducing the need for harsh chemicals and high temperatures. This transition helps preserve fibre quality, resulting in softer, stronger, and more durable fabrics, while also improving dye uptake. At the same time, it significantly lowers energy consumption, water usage, and environmental pollution, making the process more sustainable.

Particulars	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
			Overall, the adoption of such biomolecules offers key benefits including enhanced process efficiency, improved product quality, reduced environmental impact, operational flexibility, and cost savings, positioning them as a future-ready solution for sustainable textile manufacturing. (b) The Company recognises flow chemistry as an emerging green technology that supports sustainable manufacturing practices. Flow-based processes enable reactions to be carried out under controlled and continuous conditions, enhancing operational safety and efficiency. These processes contribute to reduced waste generation, lower usage of hazardous chemicals, and improved resource utilisation. Additionally, flow chemistry facilitates continuous product formation and enables efficient recovery and reuse of catalysts, thereby minimizing environmental impact and promoting circularity. (c) The Company acknowledges the potential of biosurfactants as sustainable alternatives to conventional petrochemical-based surfactants.Biosurfactants are characterised by high biodegradability and low ecotoxicity, making them environmentally safer across their lifecycle. Their use can contribute to reduced greenhouse gas (GHG) emissions and lower energy consumption, subject to process optimisation and scale. Derived from renewable feedstocks and reducing dependence on fossil fuels, biosurfactants also support environmental and soil remediation efforts. The adoption of such solutions aligns with the Company's commitment to promoting sustainable chemistry and minimizing environmental impact.

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

Yes.

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

Approximately 17 % of the entity's total inputs were sourced sustainably during the reporting period. In line with our ongoing commitment to sustainability, the Company actively engages with suppliers who align with its environmental and social responsibility principles.

This includes procuring materials certified under recognised sustainability standards, collaborating with suppliers demonstrating credible environmental practices, and prioritizing sourcing from local and ethically responsible sources. The Company continues to strengthen its sustainable procurement approach through enhanced supplier engagement and responsible sourcing initiatives.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

While end-of-life reclamation is not a standard practice, the Company has established a structured and compliant process for managing products under specific circumstances, including damaged, expired, returned goods, and reference or stability samples from Quality Assurance (QA) and Quality Control (QC).

The process involves systematic receipt, documentation, and verification of returned materials to ensure accurate tracking of batch numbers and quantities. Materials are then segregated based on defined parameters such as quantity, condition, and packaging. Printed materials, including literature and packaging components, are defaced and managed as non-hazardous waste through approved channels such as co-processing, pre-processing, or secure shredding.

All disposal and dispatch activities are carried out with prior authorisation and in compliance with applicable regulatory and environmental requirements. Transportation is managed through authorised vendors to approved facilities, with appropriate checks to ensure accountability. The process is supported by comprehensive documentation, including manifests and gate passes, ensuring full traceability.

This approach reflects the Company's commitment to responsible waste management, environmental stewardship, and adherence to regulatory standards.

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 entity's activities. The Company ensures that its waste collection and disposal practices are in line with the EPR plan submitted to the Pollution Control Board (PCB). Plastic waste is channelised to PCB-authorised recyclers in accordance with Rule 9 of the applicable regulations. Additionally, the Company annually files EPR returns on the designated PCB portal as per regulatory requirements and claims EPR credits.

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:**

S. No.	NIC Code	Product Code	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
1.	20119	170000002457	0.001	Cradle to Gate	No	No

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:**

The Company has conducted Product Carbon Footprint (PCF) assessments with a cradle-to-gate boundary to evaluate greenhouse gas emissions for selected products. The assessment has enabled identification of key emission hotspots, and the Company is planning targeted initiatives to reduce these emissions.

The current assessment does not cover downstream use and end-of-life phases. The Company aims to progressively expand the scope towards a full life cycle assessment to better understand environmental and social impacts across the value chain.

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):**

Sr. No.	Indicate input material	Recycled or re-used input material to total material	
		Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
1	Isopropyl Alcohol (IPA)	69.46%	67.47%

The Company continues to strengthen its resource efficiency and circularity efforts through solvent recovery and reuse initiatives. During Financial Year 2025–26, 266,87 kg of Isopropyl Alcohol (IPA) was recovered, representing an increase of approximately 49% over the previous year. The IPA recovery rate improved from 67.47% to 69. 46%, demonstrating enhanced process efficiency and reduced dependence on fresh solvent consumption.

These initiatives support waste reduction, resource conservation, and operational efficiency while contributing to improved material circularity and lower environmental impact.

PRINCIPLE 3

EMPLOYEE WELL-BEING

ESSENTIAL INDICATORS

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

Category	Percentage of employees covered										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	425	425	100	425	100	-	-	-	-	102	24
Female	95	95	100	95	100	95	100	-	-	57	60
Total	**520**	**520**	**100**	**520**	**100**	**95**	**100**	**-**	**-**	**159**	**30.58**
Other than permanent Employees											
Male	71	71	100	71	100	-	-	-	-	10	14.08
Female	9	9	100	9	100	9	100	-	-	4	44.44
Total	**80**	**80**	**100**	**80**	**100**	**9**	**100**	**-**	**-**	**14**	**17.50**

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

Category	Percentage of workers covered										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	65	65	100	65	100	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**65**	**65**	**100**	**65**	**100**	**-**	**-**	**-**	**-**	**-**	**-**
Other than permanent Workers											
Male	521	521	100	521	100	-	-	-	-	-	-
Female	92	92	100	92	100	92	100	-	-	-	-
Total	**613**	**613**	**100**	**613**	**100**	**92**	**100**	**-**	**-**	**-**	**-**

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

Particulars	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.06	0.04

Note: Improved methodologies have led to the restatement of the numbers for the previous Financial Year.

2. **Details of retirement benefits:**

Benefits	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund (PF)	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employees' State Insurance (ESI)	0.3	100	Yes	0.6	100	Yes
Others- please specify	NA	NA	NA	NA	NA	NA

3. **Accessibility of workplaces:**

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

The Company is committed to providing equal opportunities to all employees and fostering an inclusive and accessible work environment. In line with this commitment, the Company has undertaken measures to enhance accessibility across its premises for persons with disabilities, including the provision of ramps, railings, wheelchairs, and accessible washroom facilities to support mobility, safety, and ease of access.

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

Yes, the Company is committed to providing equal employment opportunities without discrimination on any grounds, in accordance with the Rights of Persons with Disabilities Act, 2016. Discrimination in all forms and across all levels is explicitly addressed in the Code of Conduct for employees. The same is available on the website of the Company at www.rossari.com/internal-policies/.

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	-	-	-	-
Female	100 %	100 %	-	-
Total	**100 %**	**100 %**	**-**	**-**

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 (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has established a robust grievance redressal framework through its Whistleblower Mechanism, which encourages workers to report any instances of unethical behaviour, misconduct, fraud, policy violations, or other concerns. To further strengthen its commitment to ethical business practices and transparency, the Company has adopted a Group-wide Whistleblower Policy. To ensure accessibility and confidentiality, the Company has created a dedicated email channel through which workers can directly communicate their concerns to the Chairman of the Audit Committee or the members of the Audit Committee for independent review and resolution. In addition, the Company follows an open-door policy that enables workers to raise grievances, concerns, or suggestions with their immediate supervisors, senior management, or the Human Resources Department. Through these multiple channels, the Company fosters a culture of transparency, accountability, and trust, while ensuring that concerns are addressed in a fair and timely manner.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Other than Permanent Workers	Yes, the non-permanent workers are encouraged to communicate their grievances through their respective supervisors, who further escalate such concerns to the Company for appropriate review, action, and resolution. To reinforce its commitment to ethical conduct and transparency, the Company has adopted a Group-wide Whistleblower Policy. In addition to the regular grievance redressal channels, workers can report instances of unethical behaviour, misconduct, incidents, or policy violations through the Company's Whistleblower Mechanism. The Company ensures that all reported concerns are addressed in a fair and timely manner. Furthermore, Suggestion Boxes have been installed across the Company's facilities, providing workers with an accessible platform to raise grievances, share feedback, and offer suggestions. These mechanisms collectively support an open, inclusive, and responsive work environment.
Permanent Employees	Yes, the Company has established a robust grievance redressal framework through its Whistleblower Mechanism, which encourages employees to report any instances of unethical behaviour, misconduct, fraud, policy violations, or other concerns. To further strengthen its commitment to ethical business practices and transparency, the Company has adopted a Group-wide Whistleblower Policy. A dedicated email channel has been created through which employees can directly communicate their concerns to the Chairman of the Audit Committee or the members of the Audit Committee, ensuring confidentiality and impartial review of reported matters. In addition, the Company follows an open-door policy that encourages employees to raise grievances, concerns, or suggestions with their immediate supervisors, senior management, or the Human Resources Department. This multi-channel approach promotes a culture of transparency, accountability, and trust, while ensuring that employee concerns are addressed in a timely and effective manner.
Other than Permanent Employees	Yes, non-permanent employees are encouraged to communicate their grievances through their respective supervisors, who facilitate the escalation of concerns to the Company for appropriate review, action, and resolution. To further strengthen its grievance redressal framework, the Company has adopted a Group-wide Whistleblower Policy that enables employees and other stakeholders to report instances of unethical behavior, misconduct, policy violations, or other concerns in a confidential manner. In addition, the Company has established a Whistleblower Mechanism through which concerns can be raised without fear of retaliation. To promote open communication and employee participation, Suggestion Boxes have also been placed across the Company's facilities, providing employees with an accessible channel to share feedback, suggestions, and grievances. The Company is committed to addressing all concerns in a timely and fair manner, fostering a transparent, inclusive, and ethical work environment.

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

Category	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No.of employees / workers in respective category, who are part of association(s)or Union (D)	% (D / C)
Total Permanent Employees	520	-	-	477	-	-
Male	425	-	-	388	-	-
Female	95	-	-	89	-	-
Total Permanent Workers	65	-	-	58	-	-
Male	65	-	-	58	-	-
Female	-	-	-	-	-	-

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

Category	Financial Year 2025-26 (Current Financial Year)					Financial Year 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	496	496	100	496	100	388	388	100	388	100
Female	104	104	100	104	100	89	89	100	89	100
Total	**600**	**600**	**100**	**600**	**100**	**477**	**477**	**100**	**477**	**100**
Workers										
Male	586	586	100	586	100	670	670	100	670	100
Female	92	92	100	92	100	67	67	100	67	100
Total	**678**	**678**	**100**	**678**	**100**	**737**	**737**	**100**	**737**	**100**

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

Category	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	496	496	100	388	388	100
Female	104	104	100	89	89	100
Total	**600**	**600**	**100**	**477**	**477**	**100**
Workers						
Male	586	586	100	670	670	100
Female	92	92	100	67	67	100
Total	**678**	**678**	**100**	**737**	**737**	**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 Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) across all locations, covering employees, workers, and third-party contractors, aligned with the framework of ISO 45001. The system includes key risk management tools such as Hazard and Operability Studies (HAZOP), Hazard Identification and Risk Assessment (HIRA), and Pre-Startup Safety Reviews (PSSR) for all processes. It incorporates robust mechanisms like near-miss reporting, a work permit system, incident investigation protocols, and 24/7 monitoring by dedicated firemen and safety officers. Guided by a clearly defined Health and Safety Policy, the organisation ensures systematic risk assessment and hazard identification, along with strict compliance with applicable legal and regulatory requirements.

The OHSMS is supported by structured implementation and operational controls, including employee training, awareness, and defined roles and responsibilities. Additionally, it emphasises emergency preparedness and response through regular drills and protocols, along with root cause analysis, corrective and preventive actions for incidents. Continuous improvement is driven through periodic management reviews to evaluate system effectiveness and achievement of health and safety objectives.

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 follows a structured approach to routinely identify work-related hazards and assess associated risks, enabling proactive safety management across both routine and non-routine activities.

For Routine Activities:

- Facility Rounds: Regular inspections are conducted to identify potential hazards in day-to-day operations.
- Near Miss Reporting: Employees are encouraged to report near misses to enable early identification of unsafe conditions.
- Work Permit System: Implemented for routine tasks involving inherent risks, such as hot work and chemical handling.
- Hazard Identification and Risk Assessment (HIRA): Applied to evaluate and control risks within standard operating procedures.

For Non-Routine Activities:

- Task-Specific HIRA: Conducted for unique or one-time activities where standard operating procedures are not available.
- Root Cause Analysis: Performed following incidents or deviations during non-standard operations to identify underlying causes.
- Ad-hoc Near Miss Reporting: Encouraged to capture unexpected hazards in unfamiliar or dynamic scenarios.

These practices ensure continuous and proactive hazard identification and risk assessment across all operational activities, reinforcing the Company's commitment to occupational health and safety.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks (Yes/No):

Yes, all workers undergo induction training that includes clear guidance on identifying and reporting work-related hazards, as well as instructions on safely removing themselves from hazardous situations.

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

Yes, employees and workers have access to on-site medical and healthcare services for non-occupational health concerns, including common ailments and emergency care, supported by a dedicated authorised person at the Occupational Health & Safety Centre. Additionally, they can avail medical treatment through a network of hospitals nationwide under the organisation's health insurance plan, ensuring comprehensive and accessible healthcare support.

11. Details of safety related incidents :

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

Note: There have been no reported safety incidents in the current Financial Year.

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

Ensuring a safe and healthy workplace is a top priority for us, particularly as a specialty chemical manufacturing Company where safety risks are inherently higher. To maintain a robust occupational health and safety environment, we have implemented the following key initiatives:

(a) **Routine Safety Inspections:** Regular inspections are conducted to identify hazards, assess risks, and implement corrective actions.

(b) **HAZOP Studies:** Systematic Hazard and Operability (HAZOP) studies are carried out to proactively identify and mitigate process-related risks.

(c) **Comprehensive Safety Training:** Employees are trained on hazard identification, safe work practices, proper use of PPE, and emergency procedures, with specialised training for high-risk activities.

(d) **Emergency Preparedness:** Well-defined emergency response plans are in place for scenarios such as fires, chemical spills, medical emergencies, and natural disasters.

(e) **Employee Health & Wellness Programs:** Initiatives are undertaken to promote physical and mental well-being, including health awareness and stress management programs.

(f) **Ergonomic Workplace Optimisation:** Ergonomic assessments and improvements are implemented to minimise physical strain and enhance employee comfort.

(g) **Regulatory Compliance:** We ensure strict adherence to applicable occupational health and safety laws and continuously update policies in line with evolving regulations and industry standards.

Outcomes of these initiatives include:

(a) **Improved Employee Safety:** Reduction in workplace accidents, injuries, and occupational illnesses.

(b) **Enhanced Operational Efficiency:** Minimisation of downtime and costs associated with incidents.

(c) **Strengthened Legal Compliance:** Alignment with national and international health and safety requirements.

(d) **Enhanced Reputation & Worker Morale:** Reinforcement of a strong safety culture, leading to improved employee confidence, satisfaction, and stakeholder trust.

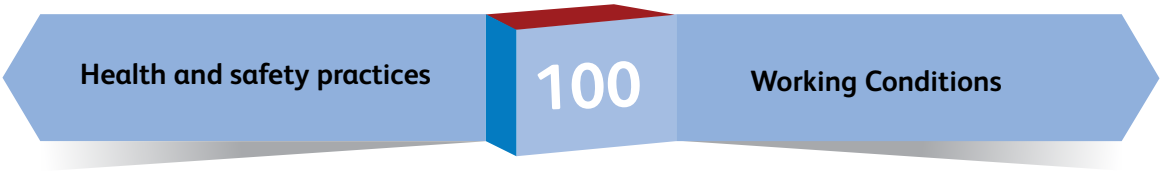
13. Number of Complaints on the following made by employees and workers:

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

Note: There were no employee or worker complaints received related to working conditions or health and safety in the current & previous Financial Year.

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)



Note: Based on the assessments carried out by the Company internally.

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:

No safety-related incidents were reported during the Financial Year under review. Therefore, no corrective actions were required. Additionally, assessments of health and safety practices and working conditions did not identify any significant risks or concerns.

However, as part of a proactive approach based on ongoing risk assessments, the Company has implemented several preventive measures, including the installation of a smart earthing system and a relay-based earthing system for tanker unloading to mitigate static electricity risks, the installation of a sprinkler system in the tank area to strengthen fire safety, and the continued implementation of instrumentation and automation systems to enhance process safety, monitoring, and operational control.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No):

Yes, Employee's well being is a priority for the management of the Company. In the unfortunate case of death of an employee or a worker, the Company supports the next of kin and the family to claim their dues that are legally available to them and as per their entitlement as defined by Company policy from time to time.

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 is committed to complying with all applicable laws and regulatory requirements. It provides necessary confirmations and information to value chain partners to enable the deduction of statutory dues. Further, the Company has made it a pre-condition for all third-party vendors and service providers to comply with applicable statutory requirements, including the timely deduction and deposit of statutory dues in accordance with the relevant legal provisions.

3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Question 11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

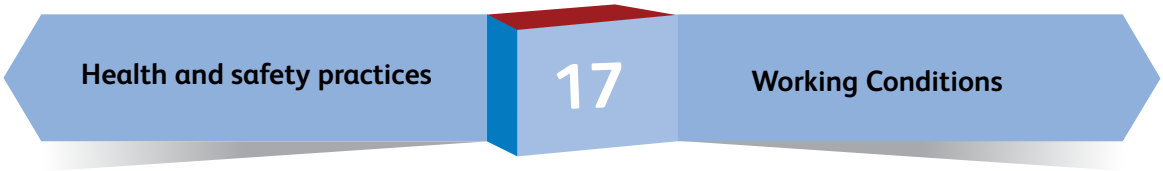
Note: In the current Financial Year, there were no cases of high-consequence work-related injuries, ill-health, or fatalities among employees or workers. Hence, this question is not applicable.

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):

Yes, the Company offers transition assistance programs to facilitate continued employability and manage career endings resulting from retirement . In certain cases, retired employees are rehired as retainers or consultants, leveraging their extensive expertise and experience which have been instrumental in the Company's growth.

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

% of value chain partners
(by value of business done with such partners) that were assessed



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:**

The Company assesses the health and safety practices and working conditions of its value chain partners through an online questionnaire covering relevant parameters such as occupational health and safety and workplace conditions.

Based on the responses received, areas for improvement, if any, are identified and communicated to the respective suppliers. The Company engages with value chain partners to address such observations and encourages alignment with applicable standards and requirements.

Follow-ups are undertaken, where required, to track the status of the identified areas. No significant risks or concerns were identified during the reporting period.

PRINCIPLE 4

STAKEHOLDER ENGAGEMENT

ESSENTIAL INDICATORS

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

Maintaining strong relationships with stakeholders is essential for the Company. Through continuous communication and active collaboration, the Company identifies key stakeholders who have an interest in its activities or may be affected by its actions, decisions or outcomes. These stakeholders include customers, employees, suppliers, investors and the communities in which the Company operates.

The process of identifying key stakeholder groups involves several important aspects and considerations, specifically tailored to the Company's mission, vision, goals, business operations and related activities. It includes analyzing both internal and external stakeholders, who can influence or are impacted by the Company's actions.

By systematically evaluating these aspects, the Company can effectively prioritise stakeholder groups, ensure meaningful-engagement, and support informed decision-making that contributes to long-term success.

Our process of identifying and classifying key stakeholders includes but is not limited to the following core attributes:

- Dependency: Stakeholders who directly depends on the Company's products, services, or operations, as well as those whose continued support is integral for the Company's effective functioning and value creation, reflecting a relationship of mutual reliance.
- Responsibility: Stakeholders to whom the Company holds legal, ethical, commercial, or operational obligations.

The Company remains committed to building transparent,responsive, and mutually beneficial relationships with all stakeholder groups through continuous dialogue and collaboration.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Investors/ shareholders	No*	1. Annual General Meetings, quarterly investor conference 2. One-on-one engagements / meetings 3. Phone / Email 4. Digital engagement/ Website 5. Media updates 6. Integrated Annual Report 7. Regular filings with regulatory bodies 8. Investor support	Quarterly / Need -Based	1. Market outlook 2. Business and financial updates 3. Long-term viability and sustainable growth 4. Timely disclosures and compliance 5. Good governance 6. Redressal of Grievances
2	Customers	No*	1. In-person meetings 2. Emails 3. Collation and analysis of customer feedback 4. Engagement through website, social media 5. Brand campaigns	Ongoing	1. Consistent quality at fair and competitive prices 2. Product safety and value for money 3. Anticipating requirements and ensuring timely deliverables 4. Sustainable products & Green Products 5. Customer service helpline
3	Employees	No*	1. Programmes/trainings to ensure employee well-being and safety 2. Employee engagement surveys 3. Digital engagement 4. One-on-one engagement 5. Department meetings 6. Personalised learning and development programmes 7. Regular performance review and feedback 8. Human Resource Portal 9. Induction Programmes 10. Exit Interviews	Ongoing	1. Career / Skill Development 2. Occupational health & Safety 3. Organisational Culture / workplace 4. Learning and development; 5. Growth 6. Equity and Diversity 7. Robust rewards & recognition programmes 8. Fair wages

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4	Suppliers and Business Partners	No*	1. Phone / Email 2. One-on-One Interactions 3. Supplier Meets	Ongoing	1. Value Chain efficiency 2. Fairness in business dealings 3. Timely payment & recurring orders 4. Necessary knowledge and infrastructure support 5. New business opportunities 6. Sustainable Practices
5	Communities	No*	1. CSR Projects and Engagements 2. Field Visits 3. One-on-One Interactions 4. Digital engagement / Website	Ongoing	1. Community Health and well-being 2. Community development 3. Equity and Diversity 4. Sustainable way of carrying on business 5. Addressing Social concerns through CSR Initiatives 6. Addressing environment related issues
6	Government and Regulatory Bodies	No	1. Phone, Emails and Letters 2. Website 3. Seminar and Conferences 4. Industry Forums 5. Regulatory fillings 6. One-on-One Interactions	Ongoing	1. Compliance with all applicable laws, rules and regulations 2. Policy Advocacy 3. Inputs for ease of doing business and regulatory reform 4. Adopting and following sustainable business practices

** While we have marked 'No' above as these stakeholders are not vulnerable and marginalised in entirety, we are nevertheless committed to actively uplifting segments within these stakeholder groups who are vulnerable or marginalised. For instance, we strive to provide equal opportunities for persons with disabilities, support procurement from MSMEs and diverse suppliers, and undertake various initiatives aimed at fostering inclusivity and empowerment within these communities.*

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 values stakeholder feedback and actively integrates stakeholder perspectives into its decision-making processes. It believes that long-term sustainability is achieved by addressing the interests and well-being of all stakeholders, including customers, employees, shareholders, business partners, communities, and the environment. The Company's core values- Respect, Ownership, Safety, Sustainability, Agility, Reliability, and Innovation-guide its engagement with all stakeholder groups.

The Company is committed to maintaining high ethical standards in its stakeholder interactions and has established a structured grievance redressal mechanism to address concerns in a timely and transparent manner.

The process adopted is as follows:

Step 1 Stakeholders may raise concerns related to economic, environmental, or social matters through the designated grievance redressal email.

Step 2 All grievances are formally acknowledged upon receipt.

Step 3 Routine queries are addressed promptly by the concerned team.

Step 4 Matters requiring the attention of the Board or Senior Management are escalated by the Company Secretary, as appropriate.

Step 5 The Board/Senior Management reviews the issue and determines the appropriate course of action.

Step 6 The resolution is communicated to the concerned stakeholder through written communication.

Step 7 The Board/Senior Management periodically reviews grievances to ensure timely and effective resolution.

Step 8 Stakeholder feedback is recorded and analysed to support continuous improvement.

Through this mechanism, the Company ensures effective stakeholder engagement, timely grievance resolution, and continuous enhancement of its processes and practices.

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, Rossari places strong emphasis on understanding stakeholder perspectives as a key driver of its long-term sustainability journey. The Company actively engages with its stakeholders to identify their needs, expectations, and feedback on economic, environmental, and social matters. This engagement is carried out through various structured and ongoing initiatives, including employee engagement programs, vendor meetings, investor calls and interactions, community outreach activities, and CSR initiatives.

Employees and workers are provided with channels to raise concerns related to health, safety, and workplace practices. Feedback received through these mechanisms is reviewed, and appropriate corrective actions are undertaken. The Company also maintains a robust Whistleblower Mechanism, enabling employees and other stakeholders to report concerns confidentially. To ensure transparency and accountability, whistleblowers are provided direct access to the Audit Committee for reporting grievances or unethical conduct.

Stakeholder inputs and feedback play a critical role in identifying and prioritizing material sustainability issues and integrating them into the Company's strategies, policies, and decision-making processes. Insights gathered through stakeholder consultations have contributed to enhancing employee welfare initiatives, designing and implementing community development programs under CSR, and shaping the Company's sustainability roadmap.

By continuously engaging with stakeholders and incorporating their feedback, Rossari strengthens its sustainability performance, fosters trust, and drives long-term value creation for all stakeholders.

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

Acknowledging the importance of all stakeholders and with a commitment to empower change and contribute to a better future, the Company actively engages with disadvantaged, vulnerable, and marginalised groups within the communities where it operates, through its CSR initiatives. This engagement focuses on building strong relationships with local communities, understanding their unique challenges, and collaboratively developing initiatives tailored to address their specific needs.

During the Financial Year 2025-26, the Company's CSR initiatives positively impacted approximately 42% of individuals from these communities, reflecting our commitment to social equity. Through each initiative, we strive to empower individuals, enhance livelihoods, and drive meaningful, lasting social transformation.

Our CSR initiatives span diverse focus areas, reflecting our commitment to building a future where businesses actively contribute to community development. At Rossari, we turn our commitment into action by promoting accessible healthcare, quality education, and community development initiatives that empower individuals, uplift lives, and contribute to sustainable societal progress. Every initiative we undertake is a step toward resilience, opportunity,and shared progress-delivering measurable impact.

PRINCIPLE 5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
EMPLOYEES						
Permanent	520	520	100	477	477	100
Other than permanent	80	80	100	54	54	100
Total Employees	600	600	100	531	531	100
WORKERS						
Permanent	65	65	100	58	58	100
Other than permanent	613	613	100	679	679	100
Total Workers	678	678	100	737	737	100

2. **Details of minimum wages paid to employees and workers :**

Category	Financial Year 2025-26 (Current Financial Year)					Financial Year 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
EMPLOYEES										
Permanent										
Male	425	-	-	425	100	388	-	-	388	100
Female	95	-	-	95	100	89	-	-	89	100
Other than Permanent										
Male	71	-	-	71	100	47	-	-	47	100
Female	9	-	-	9	100	7	-	-	7	100

Category	Financial Year 2025-26 (Current Financial Year)					Financial Year 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
WORKERS										
Permanent										
Male	65	-	-	65	100	58	-	-	58	100
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	521	-	-	521	100	612	-	-	612	100
Female	92	-	-	92	100	67	-	-	67	100

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

a. **Median remuneration / wages:**

(₹ in million)

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BODs)	4	4.5	2	4.45
Key Managerial Personnel (KMPs)	1*	21.90	1	3.00
Employees other than BODs and KMPs	493	0.49	103	0.48
Workers	162	0.29	-	-

**Excluding the Executive Directors.*

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

Particulars	Financial Year 2025-26 Current Financial Year	Financial Year 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	12.99	11.55

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, the Human Resources team is responsible for recording, monitoring, and addressing any human rights–related issues. The Company also takes a proactive approach to prevention by providing employee training and awareness programs on human rights, including how to identify them, their potential manifestations, and appropriate reporting mechanisms.

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

The Company is committed to fostering a safe, inclusive, and supportive work environment for all employees and workers. It promotes a culture of openness and transparency through an open-door policy, enabling individuals at all levels to directly engage with senior management without hierarchical barriers.

To uphold the highest standards of ethics and integrity, the Company has established a robust governance framework through its Code of Conduct and Group-wide Whistleblower Policy. These mechanisms provide employees and workers with secure channels to report any suspected or actual misconduct, unethical behaviour, policy violations, or human rights-related concerns in a confidential and, where permitted, anonymous manner.

The Company recognises that an effective grievance redressal mechanism is essential for promoting employee well-being and maintaining a positive workplace culture. Accordingly, grievances received through various channels, including email, written communication, verbal reporting, or reporting managers, are promptly escalated to the Human Resources team for review and assessment. The HR team undertakes a thorough evaluation of the concern and facilitates discussions with the complainant and relevant stakeholders to ensure a fair and timely resolution.

Where a grievance cannot be satisfactorily resolved at the operational level, the matter is escalated to senior management for further review and appropriate action. Through these mechanisms, the Company seeks to foster trust, accountability, and a respectful workplace where concerns are addressed effectively and without fear of retaliation.

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

Category	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

Note: No complaints were filed by employees or workers on the following topics during the current and previous Financial Years.

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

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

Note: No complaints have been filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the current and previous Financial Years.

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

The Company fosters an open and inclusive culture of communication, free from bullying, discrimination, harassment, and retaliation. Its Whistleblower Policy provides a robust framework for reporting concerns and ensures adequate protection for complainants and whistleblowers. All complaints and disclosures are investigated thoroughly and confidentially, with stringent measures in place to safeguard the identity of the complainant and protect them from any form of retaliation. The policy encourages reporting in good faith on matters related to business integrity, responsible corporate citizenship, unethical conduct, illegal and unfair labour practices, and non-compliance with applicable laws and regulations.

The Company's approach to preventing and addressing workplace harassment is guided by the principles of Prohibition, Prevention, and Redressal. While complying with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"), the Company has adopted a gender-neutral POSH Policy that extends protection against workplace harassment to all employees, irrespective of gender. The confidentiality of complaints, investigation proceedings, and the identity of the parties involved is strictly maintained throughout the process. The Internal Committee is constituted in accordance with the provisions and spirit of the POSH Act and comprises experienced professionals who are trained in the Act and investigation procedures, ensuring fair, impartial, and timely redressal of grievances.

9. Do human rights requirements form part of your business agreements and contracts:

Yes, the Company ensures that all its business agreements and contracts incorporate appropriate clauses affirming compliance with applicable regulatory requirements, including human rights standards. These provisions enable the Company to align its operations and partnerships with established legal and ethical frameworks, thereby reinforcing its commitment to respecting and upholding human rights across all business activities.

10. Assessments for the year:

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

Note: The assessments were carried out by the Company itself.

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 were found during the assessment for the Financial Year under review.

LEADERSHIP INDICATORS

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

No complaints were received during the Financial Year under review. Accordingly, no modifications were made or new business processes introduced for addressing human rights grievances or complaints.

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

The Company has established robust measures to proactively prevent human rights violations, as well as any conduct that is inconsistent with its Ethics Policy and Code of Conduct.

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 is committed to providing equal opportunities to all employees and strives to ensure an inclusive workplace. It has taken steps to make its premises accessible for differently-abled employees and workers, with the majority of its facilities equipped to support their accessibility needs.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed

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

The Company assesses its value chain partners through an online questionnaire covering relevant parameters such as prevention of sexual harassment, non-discrimination at the workplace, prohibition of child labour and forced/involuntary labour, and fair wage practices.

Based on the responses received, areas for improvement, if any, are identified and communicated to the respective suppliers. The Company engages with value chain partners to address such observations and encourages alignment with applicable standards and regulatory requirements.

Follow-ups are undertaken, where required, to track the status of the identified areas. No significant risks or concerns were identified during the reporting period.

PRINCIPLE 6

PRESERVATION OF ENVIRONMENT AND SAFETY

ESSENTIAL INDICATORS

1. **Details of total energy consumption in GigaJoules (GJ):**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
From renewable sources		
Total electricity consumption (A)	2,328.04	2,793.02
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	16,747.53	-
Total energy consumed from renewable sources (A+B+C)	**19,075.57**	**2,793.02**
From non-renewable sources		
Total electricity consumption (D)	19,378.32	15,126.41
Total fuel consumption (E)	18,509.04	29,952.99
Energy consumption through other sources (F)	**-**	**-**
Total energy consumed from non-renewable sources (D+E+F)	**37,887.36**	**45,079.40**
Total energy consumed (A+B+C+D+E+F)	**56,962.93**	**47,872.42**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	3.25 GJ / million	3.34 GJ / million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	66.13 GJ / US$ million	68.02 GJ / US$ million
Energy intensity in terms of physical output	**0.556 GJ / MTA**	**0.564 GJ / MTA**
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Note : *Improved methodologies have led to the restatement of the numbers for the previous Financial Year.*

The Company continues to strengthen its energy management framework through optimization of fuel consumption, increased renewable energy adoption, and implementation of energy efficiency initiatives across manufacturing operations. During Financial Year 2025-26, total energy consumption increased to 56,962.93 GJ from 47,872.42 GJ in Financial Year 2024-25, reflecting increased production volumes and operational expansion. Despite this increase, the growth in energy consumption remained lower than the growth in production, indicating improved operational efficiency.

During Financial Year 2025-26, production increased by approximately 20%, while total energy consumption increased by 19%, resulting in an improvement in energy intensity from 0.564 GJ/MTA to 0.556 GJ/MTA. This demonstrates improved energy efficiency and effective operational controls. Renewable energy contributed approximately 33% of total energy consumption during the reporting year, supporting the Company's transition toward cleaner energy sources. The Company continues to evaluate opportunities for expanding renewable energy usage, optimizing process energy consumption, and implementing energy conservation measures.

Energy performance is regularly monitored through consumption tracking, equipment efficiency reviews, preventive maintenance programs, and identification of energy-saving opportunities across manufacturing operations.

Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, an Energy Audit was carried out by Perpetual Solutions at the Silvassa facility.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any:**

No, the Company does not have any sites classified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. **Disclosures related to water, in the following format:**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	66,364	50,729
(iii) Third party water	65,041	60,110
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,31,405**	**1,10,839**
Total volume of water consumption (in kilolitres)	**1,31,406**	**1,10,840**
Water intensity per rupee of turnover (Water consumed / turnover)	**7.50 KL / million**	**7.74 KL / million**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	152.55 KL / US$ million	157.48 KL / US$ million
Water intensity in terms of physical output	1.08 KL / MTA	1.55 KL / MTA
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-

*Note: *Improved methodologies have led to the restatement of the numbers for the previous Financial Year.*
The total water consumption figures include water withdrawn and recycled water utilized for both reporting years.

The Company recognizes water as a vital natural resource and remains committed to its responsible and sustainable management across all operations. During Financial Year 2025-26, total freshwater withdrawal amounted to 1,31,405 KL, compared to 1,10,839 KL in Financial Year 2024-25. The increase in water withdrawal was primarily driven by higher production volumes and business growth during the year.

Despite the increase in freshwater withdrawal, the Company improved its water-use efficiency, with water intensity reducing from 1.55 KL/MTA in Financial Year 2024-25 to 1.08 KL/MTA in Financial Year 2025-26. This improvement reflects the Company's continued focus on optimizing water consumption through operational controls, process improvements, and efficient resource management practices.

As part of its water stewardship efforts, the Company has implemented water recycling and reuse initiatives across its operations. During Financial Year 2025-26, approximately 1.665 KL of treated water was recovered and reused. The Company continues to explore opportunities to enhance recycled water utilization through process optimization, infrastructure improvements, and identification of additional reuse applications. Wastewater generated from operations is treated in accordance with applicable regulatory requirements prior to discharge or reuse.

Going forward, the Company aims to further strengthen its water management framework by enhancing conservation measures, increasing water recycling and reuse, closely monitoring key water performance indicators, and identifying opportunities to reduce dependence on freshwater sources while improving overall water productivity.

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

Yes, a water withdrawal and consumption audit was conducted by the Central Ground Water Board certified Water Auditor at the Silvassa facility. Additionally, a water discharge audit was carried out by Pentasafe Environment Solutions at the Dahej facility.

4. Details related to water discharged:

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	26,037	22,796
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**26,037**	**22,796**

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

Yes, a water withdrawal and consumption audit was conducted by the Central Ground Water Board certified Water Auditor at the Silvassa facility. Additionally, a water discharge audit was carried out by Pentasafe Environment Solutions at the Dahej facility.

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

Our Silvassa facility operates as a Zero Liquid Discharge (ZLD) unit. To support this, we have installed a Multi-Effect Evaporator (MEE) and an incinerator to effectively manage effluents with high Chemical Oxygen Demand (COD) and Total Dissolved Solids (TDS). In addition, water treated through the Effluent Treatment Plant (ETP) is recycled and reused for gardening and other non-potable applications.

We are also actively assessing the feasibility of implementing ZLD systems across our other facilities as part of our commitment to sustainable water management.

6. Details of air emissions (other than GHG emissions) :

Parameter	Please specify unit	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
NOx	ppm	36.92	37.1
SOx	ppm	8.47	7.18
Particulate matter (PM)	mg/nm3	65.75	64.39
Persistent organic pollutants (POP)	Not Applicable	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	Not Applicable	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	Not Applicable	Not Applicable	Not Applicable
Others – please specify in the remark section	-	-	-

Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, environmental audits were conducted at both facilities. The audit at the Dahej facility was carried out by Pentasafe Environment Solutions, while the Silvassa facility was audited by M/s Precitech Laboratories Private Limited.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) & its intensity:

Parameter	Unit	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,402.99	2,235.68
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,854.13	2,983.26
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO_2e / rupee of turnover	0.30 TCO_2e / million	0.36 TCO_2e / million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO_2e / rupee of turnover	6.10 TCO_2e / US$ million	7.53 TCO_2e / US$ million
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO_2e / MTA	0.05 TCO_2e / MTA	0.06 TCO_2e / MTA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Note: *Improved methodologies have led to the restatement of the numbers for the previous Financial Year.*

During Financial Year 2025-26, the Company achieved a reduction of approximately 37.25 % in Scope 1 greenhouse gas (GHG) emissions, primarily driven by lower diesel consumption and improvements in fuel efficiency across operations. Scope 2 emissions increased during the year primarily due to higher electricity consumption driven by business growth. Despite the increase in absolute emissions, the GHG emissions intensity remained stable at 0.05 tCO_2e/MTA during the financial year, reflecting the Company's continued focus on operational efficiency.

The Company's renewable energy initiatives contributed to an estimated avoidance of 459 tCO_2e during the reporting period. Additionally, the Company transitioned from in-house LDO-based steam generation to the procurement of community steam from a centralized steam boiler facility. The steam is produced through a heat recovery boiler that utilizes waste heat from tail gas, promoting resource efficiency and circular energy utilization. This initiative resulted in an estimated avoidance of 1,245 tCO_2e emissions during the Financial Year 2025-2026, supporting the Company's efforts to enhance energy efficiency and reduce its carbon footprint. The Company remains committed to reducing its carbon footprint through the adoption of renewable energy, enhancement of energy efficiency, process optimization, and implementation of energy conservation measures.

Going forward, the Company will continue to strengthen its decarbonization efforts by identifying opportunities to improve operational efficiency, increase the share of renewable energy in its energy mix, and reduce emissions intensity across its operations.

Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency:

For the previous Financial Year, the Company obtained limited assurance on its Scope 1 and Scope 2 GHG emissions data from TÜV India.

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

The Company is continuously engaged in research and development of chemicals and processes with reduced environmental impact across their entire lifecycle, from production to disposal. We consistently enhance operational efficiencies to minimise resource consumption while maintaining the quality and output of our specialty chemicals.

To further reduce our carbon footprint, we have upgraded our manufacturing infrastructure with energy-efficient equipment and optimised the use of raw materials with high GHG emission intensity. In addition, the Company has adopted various initiatives contribute to reducing carbon emissions by improving operational efficiency, lowering energy consumption, optimizing resource utilisation, and minimizing transportation requirements.

(a) Installation of Bulk Liquid Nitrogen Tank: The transition from cylinder-based nitrogen supply to a bulk storage system reduces transportation frequency, minimises handling losses, and improves process reliability, thereby lowering carbon emissions associated with logistics and operations.

(b) Installation of High-Efficiency Condensers: Enhanced heat transfer efficiency increases the temperature differential (ΔT), reducing cooling water circulation requirements and associated electricity consumption. This improvement helps lower carbon emissions while enhancing utility efficiency.

(c) Utilisation of Common Multiple Effect Evaporator (CMEE): High-strength effluent streams are diverted to the Common Multiple Effect Evaporator (CMEE) system instead of conventional treatment processes that require intensive aeration and chemical usage. This reduces the load on the Effluent Treatment Plant (ETP), lowers energy consumption, and contributes to reduced carbon emissions.

(d) Fine Bubble Diffusers for Bio-Aeration: Replacing conventional sparger systems with fine bubble diffusers improves oxygen transfer efficiency, enabling effective treatment with lower blower energy consumption. The resulting reduction in energy use helps decrease carbon emissions while improving Effluent Treatment Plant performance.

(e) Solar Drying of Sludge: The use of solar energy for sludge drying reduces dependence on energy-intensive mechanical drying methods. Additionally, the reduction in sludge volume and weight minimises transportation and disposal requirements, contributing to lower carbon emissions and improved resource efficiency.

(f) Replacement of Refrigerant-22 (R-22) with Refrigerant-32 (R-32) in Air Conditioners: The Company has progressively replaced R-22 refrigerant with R-32 in air conditioning systems at Silvassa facility. R-32 has a significantly lower Global Warming Potential (GWP) compared to R-22 and offers improved energy efficiency. This transition helps reduce greenhouse gas (GHG) emissions associated with refrigerant leakage and lowers energy consumption during operation.

(g) Conducting Energy Audits: Regular energy audits are conducted across facilities to identify opportunities for improving energy efficiency and optimizing resource consumption. The implementation of audit recommendations helps reduce electricity and fuel consumption, thereby lowering greenhouse gas (GHG) emissions and enhancing overall operational sustainability.

These initiatives collectively demonstrate our commitment to reducing greenhouse gas emissions, enhancing environmental performance, and driving continuous improvement in sustainable operations.

9. Provide details related to waste management by the entity:

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
Total Waste generated (in metric tonnes)		
Plastic waste (A)	387.57	336.84
E-waste(B)	2.34	4.91
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste.Please specify, if any. (G)	2,870.17	1,270.51
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	141.27	84.29
Total (A + B + C + D + E + F + G + H)	**3,401.35**	**1,696.55**
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.19 MT / million	0.12 MT / million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	3.95 MT / US$ million	2.41 MT / US$ million
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	0.033 MT / MTA	0.020 MT / MTA
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 - Plastic		
(i) Recycled	387.57	336.84
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Plastic Waste Recycled, Re-used and other recovery operations	**387.57**	**336.84**
Category of waste - E-Waste		
(i) Recycled	2.34	4.91
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total E-Waste Recycled, Re-used and other recovery operations	**2.34**	**4.91**
Category of waste - Bio-medical waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Bio-medical Waste Recycled, Re-used and other recovery operations	**-**	**-**
Category of waste - Construction and demolition waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Construction Waste Recycled, Re-used and other recovery operations	**-**	**-**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
Category of waste - Battery waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Battery Waste Recycled, Re-used and other recovery operations	**-**	**-**
Category of waste - Radioactive waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Radioactive Waste Recycled, Re-used and other recovery operations	**-**	**-**
Category of waste - Other Hazardous waste		
(i) Recycled	246.96	45.44
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	**246.96**	**45.44**
Category of waste - Other Non-Hazardous waste		
(i) Recycled	141.27	84.29
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	**141.27**	**84.29**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Plastic Waste Incineration, Landfilling and other disposal operations	**-**	**-**
Category of waste - E-Waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total E-waste Waste Incineration, Landfilling and other disposal operations	**-**	**-**
Category of waste - Bio-medical Waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	**-**	**-**
Category of waste - Construction and demolition waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Construction Waste Incineration, Landfilling and other disposal operations	**-**	**-**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)*
Category of waste - Battery		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Battery Waste Incineration, Landfilling and Other disposal operations	**-**	**-**
Category of waste - Radioactive		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	**-**	**-**
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	2,249.83	849.65
(ii) Landfilling	373.39	375.42
(iii) Other disposal operations	-	-
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	**2,623.21**	**1,225.06**
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	**-**	**-**

*Note : *Improved methodologies have led to the restatement of the numbers for the previous Financial Year.*

Waste Management and Circular Economy Performance

The Company is committed to minimizing waste generation, promoting resource recovery, and ensuring environmentally sound disposal of waste generated from its operations. Waste management practices are implemented in accordance with applicable environmental regulations and authorized disposal mechanisms.

During FY 2025-26, total waste generation was 3,401.35 MT compared to 1,696.55 MT in FY 2024-25. The increase was primarily attributable to higher production volumes and increased generation of process-related hazardous waste streams. Other hazardous waste constituted the largest proportion of waste generated during the reporting period.

Plastic waste generation increased from 336.84 MT to 387.57 MT, while E-waste generation reduced significantly from 4.91 MT to 2.34 MT due to improved equipment lifecycle management and optimized electronic asset utilization.

The Company continues to prioritize waste recovery and recycling. During FY 2025-26, approximately 778.14 MT of waste was recovered through recycling and resource recovery channels. Plastic waste and non-hazardous waste streams achieved near-complete recycling through authorized recyclers. Recovery of hazardous waste also increased significantly from 45.44 MT to 246.96 MT during the year.

Waste intensity increased from 0.020 MT per metric tonne of production in FY 2024-25 to 0.033 MT per metric tonne of production in FY 2025-26, primarily due to increased hazardous waste generation associated with expanded manufacturing activities. Waste intensity per million rupees of revenue increased from 0.12 MT/million to 0.19 MT/million during the same period.

The Company ensures that hazardous waste is handled, stored, transported, treated, and disposed of through authorized agencies in compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Incineration, co-processing, secured landfill disposal, and other approved treatment mechanisms are utilized based on waste characteristics.

Going forward, the Company aims to strengthen circular economy practices by increasing material recovery rates, reducing waste generation at source, enhancing segregation practices, improving recycling infrastructure, and identifying opportunities for reuse of process residues and packaging materials. Continuous monitoring of waste generation, recovery, and disposal performance remains a key component of the Company's environmental management framework.

Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, a hazardous waste audit was conducted by the Green Gene Enviro Protection & Infrastructure Private Limited at the Silvassa facility. Additionally, a hazardous waste audit was carried out by Pentasafe Environment Solutions at the Dahej facility.

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

The Company recognises that waste generation is an inherent part of manufacturing. However, it is committed to minimising environmental impact and maximising value through a structured waste management approach. Key practices are outlined below:

(a) Comprehensive Waste Management System: Focus on waste minimisation, segregation, recycling, and safe disposal to reduce landfill dependency.

(b) Regulatory Compliance: All waste, including hazardous and non-hazardous waste, is managed in accordance with applicable environmental laws and regulations.

(c) Waste Segregation & Treatment: Waste is systematically segregated into categories such as recyclable, pre-processing, co-processing, landfill, incineration, and hazardous waste to ensure efficient handling and disposal.

(d) Sustainable Disposal Practices: Hazardous waste is primarily managed through pre-processing and co-processing methods, ensuring responsible treatment and minimising reliance on incineration.

(e) Effluent & Water Management: Effluents are treated and either reused within plant operations or safely disposed of. Sewage water is treated through a Sewage Treatment Plant (STP) and reused for cleaning, flushing, and gardening

(f) Green Chemistry & Raw Material Selection: Adoption of green chemistry principles and preference for non-hazardous/raw materials to reduce waste generation at the source.

(g) Sustainable Packaging: Use of reusable and recyclable packaging materials to minimise waste generation.

(h) Authorised Vendor Partnerships: Collaboration with certified recyclers and waste management agencies for responsible handling of recyclable and hazardous waste streams.

(i) Zero Liquid Discharge (ZLD) Commitment: Silvassa facility operates as a ZLD unit, with ongoing efforts to extend such practices to other facilities.

Through these initiatives, the Company aims to minimise landfill waste, enhance resource efficiency, and strengthen sustainable waste management 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 :

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.
Nil			

The Company does not have operations or offices in or around ecologically sensitive areas where environmental approvals or clearances are required. No such operations are being conducted.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws:

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil						

No, the Company has not undertaken any environmental impact assessments for projects during the Financial Year under review.

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 (Yes/No). If not, provide details of all such non-compliances:

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

Yes, the Company complies with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act, along with the rules framed thereunder.

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

(i) Name of the area : Silvassa, District: Dadra and Nagar Haveli .

(ii) Nature of operations : Manufacturing.

(iii) Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Parameter	Financial Year 2025-26 (Current Financial Year)*	Financial Year 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	66,364	50,729
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal(in kilolitres)	66,364	50,729
Total volume of water consumption (in kilolitres)	66,364	50,729
Water intensity per rupee of turnover (Water consumed / turnover)	3.78 KL / million	3.54 KL / million
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

Parameter	Financial Year 2025-26 (Current Financial Year)*	Financial Year 2024-25 (Previous Financial Year)
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**-**	**-**

*Note: *The increase in water withdrawal during the current Financial Year is primarily attributable to the higher production volumes achieved over the year.*

The Silvassa facility has a Zero Liquid Discharge (ZLD) system; therefore, there is no water discharge.

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

Yes, a water withdrawal and consumption audit was conducted by the Central Ground Water Board certified Water Auditor at the Silvassa facility.

2. **Please provide details of total Scope 3 emissions ($MTCO_2E$) & its intensity:**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	36,652.52	-
Total Scope 3 emissions per rupee of turnover	2.09 TCO_2e / million	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assessment has been conducted.

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

This is not applicable, as the Company's operations are located within designated industrial areas and are not situated in proximity to ecologically sensitive zones.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installed Solar Panels	The Company has installed solar panels at its Dahej and Silvassa facilities to utilise renewable energy as an alternative power source.	During Financial Year 2025–26, the Company generated 2,328.04 GJ of power from these installations.
2	Installed Sewage Treatment Plant	The Company has installed a Sewage Treatment Plant (STP) for the effective treatment of sewage wastewater.	The treated water from the STP is reused for floor washing, washroom flushing, and gardening, thereby reducing the consumption of fresh water.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Installed lamella clarifier	The Company has installed a dust collector and an alkali scrubber to effectively control and treat air emissions.	This will help reduce air pollution and improve overall air quality.
4	Occupancy sensor in Bathrooms	The Company has installed occupancy sensors in bathrooms at the Dahej facility to enhance energy efficiency.	By automatically switching off lights in unoccupied areas, these sensors eliminate the need for manual intervention and prevent unnecessary energy consumption, resulting in significant energy savings.

Procurement of Group Captive/CAPEX Solar Power: The Company is in the process of procuring 4.5 MW of Group Captive/CAPEX solar power across facilities. This initiative is expected to increase the share of renewable energy in the Company's energy mix, reduce dependence on conventional grid electricity, and contribute to the reduction of greenhouse gas (GHG) emissions.

Development of Miyawaki Forest Plantation: The Company plans to develop a Miyawaki forest plantation across approximately 4–5 acres of land to enhance green cover and promote biodiversity. The initiative is expected to strengthen local ecosystems, improve ecological resilience, support carbon sequestration, and contribute to the Company's long-term environmental sustainability and climate action objectives.

5. **Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link:**

Yes, the Company has established a Business Continuity and Disaster Management Plan, reflecting its commitment to ensuring uninterrupted operations, safeguarding shareholder value, upholding strong governance, and achieving strategic objectives. The plan enhances preparedness for unforeseen events and supports effective mitigation of potential disruptions. The Company remains committed to upholding the objectives of this policy during adverse or disruptive situations, with a focus on minimising economic, environmental, and social impacts on people, ecosystems, and living organisms. In addition, all financial and non-financial risks are continuously monitored and managed under the oversight of the Risk Management Committee.

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:**

The Company has not identified any significant adverse environmental impacts arising from its value chain during the reporting period based on available assessments and information received from value chain partners.

The Company continues to engage with its value chain partners to promote environmentally responsible practices, including compliance with applicable environmental regulations and adoption of sustainable practices, where feasible. All suppliers are required to maintain valid and up-to-date licenses, permits, and regulatory approvals, and are expected to provide supporting documentation upon request to ensure full statutory compliance.

Further, the Company is committed to strengthening its assessment mechanisms and enhancing supplier engagement to identify, monitor, and mitigate potential environmental impacts across the value chain.

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

Approximately 17 % of the Company's value chain partners, based on the value of business conducted with such partners, were assessed for environmental impacts during the Financial Year under review. The assessment was carried out through structured mechanisms, including supplier questionnaires and evaluation of relevant environmental parameters.

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

a. Generated by the listed entity: Nil

b Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

Note: As part of our sustainability initiatives, the Company has successfully registered under the Government of India's Green Credit Programme.

PRINCIPLE 7

RESPONSIBLE ADVOCACY

ESSENTIAL INDICATORS

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

As on 31st March, 2026, the Company is a member of 9 industrial chambers / associations.

b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such a 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/International)
1	Dadra And Nagar Haveli Industries Association	State
2	Silvassa Industries Association	State
3	Gujarat Safety Council	State
4	Dahej Industries Association	State
5	Compound Livestock Feed Manufacturer Association	National
6	Federation of Indian Export Organisations	National
7	CHEMEXCIL	National
8	Indian Federation of Animal Health Companies	National
9	National Safety Council	National

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

There were no issues related to the anti-competitive faced by the Company and so no such corrective actions were required to be taken.

PRINCIPLE 8

INCLUSIVE GROWTH & EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws:**

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

As per the applicable provisions, the Company is not required to conduct a Social Impact Assessment of the projects undertaken by the Company.

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

Sr. 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 Financial Year (In INR)
Nil						

No projects have been undertaken which require Rehabilitation and Resettlement (R&R).

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

The Company's CSR projects are mainly implemented in collaboration with implementing agencies. A structured monitoring process has been established,which includes regular site visits to CSR project locations in coordination with these agencies. During these visits, direct interactions are conducted with beneficiaries to better understand their concerns and gather valuable feedback.

This approach enables the Company to address issues and ensures effective resolution, thereby enhancing the overall impact of its CSR initiatives. If any issues or grievances are identified, corrective actions are promptly developed and implemented to address and resolve the concerns at the earliest.

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

Category	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	14 %	14 %
Sourced directly from within India	95 %	92 %

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

Location	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Rural	0.07	0.44
Semi-Urban	0.94	9.83
Urban	34.56	33.77
Metropolitan	64.43	55.96

LEADERSHIP INDICATORS

1. **If any Social Impact Assessments have been reported in Question 1 of Essential Indicators above, please provide details of actions taken to mitigate any negative social impacts identified:**

Sr. No.	Details of negative social impact identified	Corrective action taken
Nil		

As per the applicable provisions, the Company is not required to conduct Social Impact Assessment of the projects undertaken by the Company and thus no such negative social impacts have been identified.

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)
1	Maharashtra	Nandurbar	55,119
2	Maharashtra	Gadchiroli	45,192

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

   No, while the Company does not have a formal policy on preferential procurement, it remains committed to promoting supplier diversity. The Company actively endeavours to engage with a broad and inclusive supplier base and ensures that all suppliers are provided equal opportunity to participate in the procurement process on a fair and non-discriminatory basis.

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

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

The Company does not own or utilise any intellectual property derived from traditional knowledge and, accordingly, has not generated any benefits from such sources.

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:**

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
Not Applicable			

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

At Rossari, we conduct our operations in a manner that creates long-term value for society and the environment. Our approach to Corporate Social Responsibility ("CSR") extends beyond statutory compliance and encompasses ethical business practices, environmental sustainability, and meaningful community engagement.

CSR continues to remain an integral part of Rossari's core values and business philosophy. The Members of the CSR Committee, the Board of Directors, and the Senior Management remain committed towards driving sustainable and inclusive development through impactful CSR initiatives.

During the Financial Year under review, the Company undertook and contributed towards various CSR projects and initiatives, including the key projects highlighted below:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups*
1	Medical / Health Care Support	6,539	66.67
2	Education Support	5,083	49.07
3	Human Life Upliftment and Support	6,916	96.11
4	Animal Health and Welfare	277	-
5	Environment Protection	529	-

**Percentage has been calculated as average in the respective areas, based on the format provided by respective non-governmental organisations (NGO's).*

PRINCIPLE 9

CONSUMER VALUE

ESSENTIAL INDICATORS

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

The Company has established a robust mechanism to receive, assess, and address customer complaints and feedback, recognizing their importance in enhancing customer satisfaction, building trust, and driving continuous improvement in products and services. The Customer Success Team serves as the primary point of contact for customers, ensuring effective communication, timely support, and coordination throughout the complaint resolution process.

(a) Upon receipt of a complaint through email, including supporting documents such as quality forms, photographs, or other relevant information, a technical manager is promptly assigned to investigate the issue. This includes conducting site visits, where required, to assess the concern firsthand.

(b) Samples are collected and analysed in laboratories to enable a detailed evaluation and support informed decision-making.

(c) The complaint is simultaneously shared with the Quality Control (QC) Department to ensure a collaborative and comprehensive review of the issue.

(d) Based on the findings, appropriate corrective and preventive actions are implemented to address the root cause.

Through this structured approach, the Company ensures the timely resolution of customer concerns while leveraging feedback to strengthen product quality and operational processes, thereby fostering long-term customer relationships.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100

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

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

Note: No complaints were received in the above category during the Financial Year under review.

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

Category	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

Note: There were no instances of product recalls on account of safety issues recorded during the Financial Year under review.

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:**

   The Company has a comprehensive information security policy that addresses risks related to cybersecurity and data privacy. The policy is publicly available on the Company's website: www.rossari.com/internal-policies/.

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

   During the Financial Year under review, the Company sustained a strong compliance record, with no reported incidents concerning advertising practices, delivery of essential services, cybersecurity breaches, or customer data privacy issues. Additionally, there were no product recalls, underscoring our commitment to quality and safety.

   The Company did not incur any penalties or faced regulatory actions related to the safety of its products or services, reflecting strict adherence to applicable regulations and robust quality control systems. This highlights our continued focus on operational excellence and maintaining customer trust.

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

   (a) Number of instances of data breaches:

   No incidents of data breaches have been reported during the Financial Year under review.

   (b) Percentage of data breaches involving personally identifiable information of customers:

   There have been no instances of data breaches involving personally identifiable information of customers reported during the Financial Year under review.

   (c) Impact, if any, of the data breaches:

   Not Applicable, as there have been incidents of data breaches reported during the Financial Year under review.

LEADERSHIP INDICATORS

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

   The Company ensures transparent and accessible communication of product and service information to its customers through multiple channels.

   (a) Customers can access detailed information through the Company's official website, which provides comprehensive insights into products and services. The website also enables customers to submit inquiries, which are promptly addressed by the technical team with relevant information and documentation.

   (b) In addition, the Company leverages digital platforms, including social media channels such as Facebook and LinkedIn, to share product updates and relevant information, thereby enhancing customer engagement.

   (c) Regular email newsletters are also circulated to keep customers informed about product offerings and developments.

   Through these channels, the Company ensures the timely dissemination of information and fosters effective communication with its customers.

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

   As a specialty chemicals company, providing accurate and timely information to customers is critical to ensuring customer satisfaction and the safe use of products. The Company undertakes various initiatives to ensure that customers are well-informed about the proper handling, application, storage, and responsible use of its products and services.

   (a) Each product is accompanied by a Material Safety Data Sheet (MSDS), providing comprehensive information on safety precautions, handling requirements, and potential hazards.

(b) In addition, the Company conducts periodic training sessions for its internal teams to strengthen their ability to guide customers on appropriate product usage and safety practices.

(c) The Company also organises customer awareness programmes and seminars to enhance understanding of product application and associated safety measures. These initiatives support informed decision-making and promote safe and effective use of products.

Through this structured approach, the Company reinforces its commitment to product stewardship, transparency, and customer safety, while fostering trust and confidence among its customers.

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

The Company has established a structured communication mechanism to keep customers informed about potential risks, service disruptions, or discontinuation of products and services, ensuring continuity and transparency.

(a) Relevant updates are also published on the Company's website, including the "News and Updates" section, to provide accessible and real-time information on service changes.

(b) Customers are notified through timely email communications regarding any potential risks or anticipated disruptions, enabling them to take necessary actions in advance.

Additionally, the Company has implemented automated communication systems (auto-mailers) to provide real-time updates on order status, including dispatch-related information, thereby enhancing transparency and customer convenience. The Company's communication approach is guided by principles of transparency, accuracy, and consistency. These systems are periodically reviewed and strengthened to align with evolving customer and stakeholder expectations. Through this proactive approach, the Company enables informed decision-making and ensures effective communication during any service-related changes.

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):

Rossari is committed to strict compliance with all applicable legal metrology regulations, ensuring that customers receive accurate, transparent, and comprehensive product information. To further promote product safety and informed usage, we provide Material Safety Data Sheets (MSDS) and Certificates of Analysis (CoA) for all our products, enabling their safe handling, storage, and application across the value chain. Going beyond mere regulatory alignment, we actively foster consumer awareness and informed decision-making across our diverse business verticals:

Business Segment	Our Commitment to Transparency
Personal Care Products	We provide complete ingredient transparency on our product labels, giving consumers clear insights into product formulations and safety profiles.
Pet Care Products	To support animal well-being, we clearly disclose comprehensive nutritional compositions and relevant product details, empowering owners and partners to make informed health choices.
Chemical Products	All product disclosures comply strictly with regulatory mandates.

To continually elevate our standards, Rossari conducts periodic customer satisfaction surveys. This structured feedback loop allows us to identify critical areas for improvement, refine product quality, and drive innovation, reinforcing our core commitment to safety, compliance, and customer-centricity.