



NACL Industries Limited

Unit 1 : Plot No.177, Arinama Akkivalasa village, Allinagaram Post,
Etcherla Mandal, Srikakulam – 532403, Andhra Pradesh, India.



Corporate Sustainability Report

For the Period 01st January, 2025 to 31st December, 2025

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INTRODUCTION

NACL Industries Limited believes that Corporate Social Responsibility (CSR) is an integral part of sustainable business growth and long-term value creation. As a responsible manufacturer of agrochemical technical-grade pesticides and intermediates, the Company is committed to contributing positively to society while conducting its operations ethically and responsibly. NACL's CSR initiatives focus on education, healthcare, environmental conservation, rural development, water resource management, community welfare, skill development, occupational health and safety, and livelihood enhancement. The Company actively collaborates with local communities, government agencies, and stakeholders to create meaningful social impact. Through responsible business practices, transparent governance, and continuous stakeholder engagement, NACL strives to improve the quality of life in surrounding communities while supporting national development goals and advancing its Environmental, Social, and Governance (ESG) commitments.



ISO 14001:2015 Certification

NACL Industries Limited has implemented an Environmental Management System (EMS) certified to ISO 14001:2015, demonstrating its commitment to environmental protection, pollution prevention, and sustainable resource management. The certification provides a structured framework for identifying environmental aspects, complying with legal requirements, reducing environmental impacts, and continually improving environmental performance. Through systematic management of energy, water, emissions, waste, hazardous chemicals, and biodiversity, NACL integrates environmental considerations into every stage of its manufacturing operations. Regular environmental monitoring, internal audits, employee awareness programs, and management reviews ensure continual improvement and regulatory compliance. ISO 14001 certification strengthens NACL's commitment to climate action, resource efficiency, operational excellence, and responsible environmental stewardship while supporting the Company's long-term sustainability objectives.

ISO/IEC 27001:2022 Certification

NACL Industries Limited has implemented an Information Security Management System (ISMS) certified to ISO/IEC 27001:2022, demonstrating its commitment to protecting confidential information, business data, intellectual property, and digital assets. The certification provides a systematic approach to identifying information security risks and implementing appropriate controls to ensure the confidentiality, integrity, and availability of information. NACL applies robust cybersecurity measures, access controls, data backup procedures, incident response mechanisms, employee awareness training, and continual monitoring to safeguard sensitive information across all business functions. Regular risk assessments, internal audits, and management reviews support continuous improvement of the ISMS. ISO/IEC 27001 certification reinforces stakeholder confidence, strengthens regulatory compliance, and enhances resilience against evolving cyber threats and information security risks.

ISO 45001:2018 Certification

NACL Industries Limited maintains an Occupational Health and Safety Management System certified to ISO 45001:2018 to provide a safe, healthy, and secure workplace for employees, contractors, visitors, and other stakeholders. The certification establishes a proactive framework for identifying workplace hazards, assessing occupational risks, implementing preventive controls, and continuously improving safety performance. NACL promotes a strong safety culture through employee participation, regular training, emergency preparedness, incident investigations, risk assessments, and compliance with applicable legal and regulatory requirements. Occupational health monitoring, personal protective equipment, process safety management, and periodic audits further strengthen workplace safety. ISO 45001 certification reflects NACL's commitment to preventing injuries and occupational illnesses while fostering employee well-being, operational reliability, and sustainable business performance.

ISO 28001:2007 Certification

NACL Industries Limited has implemented a Security Management System aligned with ISO 28001:2007 to strengthen the security and resilience of its supply chain operations. The standard provides a structured framework for identifying, assessing, and managing security risks associated with the movement, storage, and handling of raw materials, intermediates, finished products, and logistics activities. NACL applies comprehensive security measures across procurement, warehousing, transportation, distribution, and export operations to safeguard people, assets, products, and information. Regular risk assessments, supplier evaluations, emergency response planning, access controls, cargo security, and employee awareness programs support effective supply chain security management. Through continual monitoring and improvement, ISO 28001 certification enhances business continuity, regulatory compliance, customer confidence, and operational resilience while reinforcing NACL's commitment to responsible, secure, and sustainable supply chain management.

ISO 37001:2016 Certification

NACL Industries Limited has implemented an Anti-Bribery Management System (ABMS) in accordance with ISO 37001:2016, demonstrating its commitment to conducting business with integrity, transparency, and ethical responsibility. The standard provides a systematic framework for preventing, detecting, and responding to bribery risks across all business operations, including procurement, sales, finance, contracting, logistics, and interactions with third parties. NACL enforces a zero-tolerance approach to bribery through robust anti-corruption policies, risk assessments, due diligence, financial controls, employee training, confidential whistleblower mechanisms, and regular internal audits. Management reviews and continual improvement ensure the effectiveness of the ABMS. ISO 37001 certification strengthens stakeholder confidence, supports regulatory compliance, promotes ethical decision-making, and reinforces NACL's commitment to good corporate governance, sustainable business practices, and responsible ESG performance.



STATEMENT OF USE

GRI 1-5

This report is prepared in accordance with GRI standards for the reporting period January 2025 to December 2025.

GENERAL

GRI 2

Organizational Profile

GRI 2-1

Basic Information

Company Name : NACL Industries Limited
Address : Unit 1 : Plot No.177,
 Arinama Akkivalasa village, Allinagaram Post,
 Etcherla Mandal, Srikakulam – 532403,
 Andhra Pradesh, India.
Nature of Business : Manufacturer
Unit Head : K.V.S. Suresh

External Assurance

GRI 2-5

To strengthen transparency and stakeholder confidence, **NACL Industries Limited** obtains independent external assurance of its Corporate Sustainability Report. The report is verified by **BMQR Certifications Pvt. Ltd.**, an independent third-party assurance provider, in accordance with **ISO 17029:2019** and the **Global Reporting Initiative (GRI) Standards**. The assurance engagement provides **Type 2 Assurance of AA1000**, covering the accuracy, completeness, reliability, and integrity of the environmental, social, and governance (ESG) information disclosed. The independent review evaluates the effectiveness of data collection, reporting processes, and supporting evidence, confirming that the sustainability disclosures present a fair and credible representation of NACL's ESG performance and commitment to continual improvement.

Activities, Value Chain and Business Relationships

GRI 2-6

NACL's value chain encompasses procurement of raw materials, technical-grade pesticide manufacturing, formulation development, packaging, warehousing, distribution, and customer support. The company manufactures insecticides, herbicides, fungicides, and plant growth regulators for domestic and export markets. Business relationships include suppliers, logistics providers, contract partners, distributors, multinational customers, regulatory authorities, and local communities. Sustainability considerations are integrated throughout the value chain through supplier assessments, sustainable procurement practices, product stewardship programs, environmental management systems, and customer safety initiatives. NACL continuously works with suppliers and business partners to improve environmental, social, and governance performance while maintaining operational efficiency and product quality.



Employees and Other Workers

GRI 2-7 & 2-8

NACL recognizes its workforce as a critical driver of sustainable business growth. The company employs personnel across production, engineering, utilities, maintenance, environmental management, quality assurance, warehousing, administration, and support functions. NACL is committed to providing fair employment opportunities, safe working conditions, equal treatment, and professional development opportunities for all employees. The organization maintains robust systems for employee welfare, occupational health and safety, grievance handling, training, career development, and workforce engagement. Contractors, temporary workers, and service providers are also expected to comply with company standards relating to safety, labor rights, ethics, and environmental responsibility, ensuring consistency across the workforce ecosystem.

Governance Structure and Oversight

GRI 2-9 to 2-16

NACL maintains a governance framework designed to support accountability, transparency, risk management, and sustainable business performance. Strategic oversight is provided by the Board of Directors and senior management, while implementation responsibilities are assigned across EHS, production, engineering, procurement, finance, human resources, quality assurance, and operational functions. Governance mechanisms include management reviews, ESG reporting systems, risk assessments, incident investigations, compliance monitoring, and performance evaluation processes. The company regularly reviews sustainability objectives, operational risks, climate-related issues, and stakeholder concerns. Clear roles, responsibilities, and reporting structures ensure effective oversight of environmental, social, and governance performance while supporting long-term value creation and regulatory compliance.

Ethics and Integrity

GRI 2-23 to 2-27

NACL is committed to conducting business with integrity, transparency, and ethical responsibility. The company maintains policies and procedures addressing anti-corruption, anti-bribery, human rights, discrimination prevention, labor rights, responsible sourcing, and legal compliance. Employees receive ethics and compliance training to strengthen awareness of corporate values and expected standards of conduct. Reporting mechanisms and grievance channels enable stakeholders to raise concerns confidentially without fear of retaliation. NACL promotes a culture of accountability through internal controls, monitoring systems, audits, and corrective actions. Ethical business practices are embedded throughout operational, procurement, commercial, and management activities, reinforcing trust among customers, employees, investors, regulators, and communities.

Stakeholder Engagement and Collective Bargaining

GRI 2-29 & 2-30

NACL actively engages with stakeholders to understand expectations, identify material sustainability issues, and strengthen responsible business practices. Key stakeholder groups include employees, customers, suppliers, contractors, regulators, investors, local communities, and industry associations. Engagement methods include consultations, surveys, training programs, audits, grievance mechanisms, management reviews, and sustainability reporting processes. Feedback received from stakeholders contributes to decision-making, risk management, and continuous improvement initiatives. The company supports social dialogue and respects employee rights related to representation and collective bargaining in accordance with applicable laws and organizational policies. Through transparent communication and meaningful engagement, NACL strengthens stakeholder trust, promotes accountability, and enhances long-term sustainability performance.



MATERIAL TOPICS

GRI 3

Process to Determine Material Topics

GRI 3-1



NACL conducted a materiality assessment considering its agrochemical manufacturing activities, stakeholder expectations, regulatory requirements, environmental impacts, occupational health and safety risks, climate-related risks, product stewardship obligations, and governance responsibilities. The assessment covered production operations, utilities, quality assurance, environmental management, engineering, maintenance, warehousing, logistics, procurement, and support functions. Internal and external stakeholders including employees, customers, suppliers, regulators, investors, and local communities were considered during the assessment process. The results were prioritized based on the significance of impacts on the economy, environment, and people and their influence on stakeholder decision-making.



GOVERNANCE

GRI 200

Economic Performance

GRI 201

Economic Performance (GRI 201) addresses the organization's ability to generate and distribute economic value while managing financial risks and opportunities. This topic includes disclosures on direct economic value generated and distributed (GRI 201-1), financial implications and other risks and opportunities due to climate change (GRI 201-2), defined benefit plan obligations and other retirement plans (GRI 201-3), and financial assistance received from government (GRI 201-4). These disclosures provide stakeholders with insights into the organization's financial stability, long-term resilience, and contribution to economic development.



Indirect Economic Impacts

GRI 203

Indirect Economic Impacts (GRI 203) focuses on the broader economic effects of an organization's activities beyond its direct financial performance. This topic includes disclosures on infrastructure investments and services supported (GRI 203-1) and significant indirect economic impacts (GRI 203-2). Reporting under this standard enables stakeholders to understand how the organization contributes to economic development through investments in infrastructure, community initiatives, employment generation, supply chain activities, and other programs that create social and economic value for local communities and the wider economy.

Procurement Practices

GRI 204

Procurement Practices (GRI 204) addresses the organization's approach to sourcing goods and services and its contribution to local economic development through purchasing decisions. The key disclosure, GRI 204-1, measures the proportion of spending on local suppliers at significant locations of operation. This information helps stakeholders assess the organization's support for local businesses, promotion of regional economic growth, strengthening of local supply chains, and commitment to creating economic opportunities within the communities where it operates.

Anti-Corruption

GRI 205

Anti-Corruption (GRI 205) focuses on the organization's efforts to prevent, identify, and address corruption-related risks across its operations and business relationships. The standard includes disclosures on operations assessed for corruption risks (GRI 205-1), communication and training regarding anti-corruption policies and procedures (GRI 205-2), and confirmed incidents of corruption along with actions taken (GRI 205-3). Reporting under this topic demonstrates the organization's commitment to ethical business conduct, transparency, accountability, and compliance with applicable laws and regulations, while helping stakeholders evaluate the effectiveness of its anti-corruption management practices.

Anti-Competitive Behavior

GRI 206

Anti-Competitive Behavior (GRI 206) addresses the organization's compliance with competition laws and regulations and its commitment to fair market practices. The key disclosure, GRI 206-1, covers legal actions related to anti-competitive behavior, anti-trust, and monopoly practices. Reporting on this topic enables stakeholders to assess whether the organization conducts its business responsibly, promotes fair competition, and avoids practices that could distort markets or negatively impact customers, suppliers, and other stakeholders. It also reflects the organization's commitment to maintaining integrity and transparency in its commercial activities.



ENVIRONMENT

GRI 300

Energy

GRI 302

• Energy Consumption Within the Organization

GRI 302-1

NACL monitors and manages energy consumption across its manufacturing facilities, utilities, warehouses, laboratories, and administrative operations. Energy sources include purchased electricity, diesel, furnace oil, LPG, and other fuels used in production processes and support functions. Tracking energy consumption helps the company identify efficiency opportunities, optimize resource utilization, and reduce operational costs. Regular monitoring systems provide insights into energy-intensive activities and support informed decision-making. By maintaining accurate records of energy use within the organization, NACL strengthens operational efficiency, supports environmental performance improvement, and contributes to its broader sustainability and climate-related commitments.

• Energy Consumption Outside the Organization

GRI 302-2

NACL recognizes that energy consumption extends beyond its direct operations through transportation, logistics, procurement activities, and the supply chain. Energy used in the movement of raw materials, packaging materials, finished products, and outsourced services contributes to the company's overall environmental footprint. NACL engages with suppliers and logistics partners to encourage efficient transportation practices and responsible energy management. Understanding energy consumption outside the organization helps identify indirect environmental impacts and opportunities for improvement. Through supply chain collaboration and sustainable procurement practices, NACL aims to support energy efficiency and reduce associated emissions across its value chain.

• Energy Intensity

GRI 302-3

Energy intensity is an important performance indicator that enables NACL to evaluate energy efficiency relative to production output and operational activity. The company tracks energy consumption against relevant business metrics to assess trends, benchmark performance, and identify opportunities for improvement. Monitoring energy intensity helps management understand how effectively energy resources are utilized across manufacturing processes and support functions.



Continuous improvement initiatives, including process optimization, equipment upgrades, preventive maintenance, and operational controls, contribute to reducing energy intensity. Improved energy performance supports cost optimization, environmental stewardship, and the company's commitment to sustainable manufacturing practices.

• Reduction of Energy Consumption

GRI 302-4

NACL implements various initiatives to reduce energy consumption across its operations. These include energy audits, installation of energy-efficient equipment, optimization of manufacturing processes, waste heat recovery systems, efficient cooling technologies, and preventive maintenance programs. Employee awareness campaigns and operational best practices further support energy conservation efforts. The company continuously evaluates opportunities to improve energy performance and reduce unnecessary consumption without compromising productivity or product quality. Reducing energy use lowers operating costs, decreases greenhouse gas emissions, and enhances resource efficiency. These efforts contribute to NACL's sustainability objectives and support responsible environmental management across its facilities.

Biodiversity

GRI 304-1 to 304-4

NACL Industries Limited is committed to conserving biodiversity by evaluating the environmental context of its operational sites and assessing potential impacts on ecologically sensitive areas, protected habitats, and species of conservation concern. The Company integrates biodiversity considerations into environmental impact assessments, pollution prevention measures, resource conservation initiatives, and operational risk management to minimize adverse effects on flora, fauna, and surrounding ecosystems. Greenbelt development, habitat protection, landscape management, and environmental restoration activities further support ecological resilience and natural resource conservation. Through continuous monitoring, regulatory compliance, and sustainable manufacturing practices, NACL protects biodiversity, strengthens ecosystem health, and demonstrates its commitment to responsible environmental stewardship in alignment with GRI 304: Biodiversity.

• Reductions in Energy Requirements of Products and Services

GRI 302-5

NACL strives to improve the efficiency of its products, processes, and services by adopting innovative technologies and sustainable manufacturing practices. Process improvements, optimized formulations, efficient production methods, and responsible resource management help reduce overall energy requirements associated with products and services. The company evaluates opportunities to enhance operational efficiency throughout the product lifecycle while maintaining quality and performance standards. Collaboration with customers, suppliers, and technical teams supports the identification of energy-saving opportunities. By reducing energy requirements, NACL contributes to environmental sustainability, improves resource productivity, and supports long-term value creation for stakeholders.

Water and Effluents

GRI 303-1 to 303-5

NACL Industries Limited recognizes water as a vital shared resource and is committed to its responsible management throughout its agrochemical manufacturing operations. The Company evaluates water availability, hydrological risks, and stakeholder concerns while implementing comprehensive water stewardship practices that include responsible water withdrawal, efficient consumption, wastewater treatment, recycling, reuse, rainwater harvesting, and pollution prevention. Advanced effluent treatment systems and continuous monitoring ensure that discharged water complies with regulatory and environmental standards, minimizing impacts on surrounding ecosystems. Through water conservation initiatives, process optimization, leak prevention, efficient cooling technologies, and regular performance reviews, NACL enhances water-use efficiency, protects local water resources, supports operational resilience, and contributes to long-term environmental sustainability in accordance with GRI 303: Water and Effluents.

Emissions

GRI 305

• Direct (Scope 1) GHG Emissions

GRI 305-1

NACL measures and manages direct greenhouse gas emissions from fuel combustion, process operations, company-owned vehicles, boilers, furnaces, generators, and other sources under its control. During the reporting period, total Scope 1 emissions were 29,230.83 tCO₂e. Monitoring these emissions helps NACL identify carbon-intensive activities, track trends, and prioritize reduction actions. The company is improving efficiency through process optimization, fuel savings, preventive maintenance, cleaner technologies, and operational excellence. Effective Scope 1 management supports NACL’s climate goals, strengthens environmental performance, and reinforces its long-term sustainability commitment. This approach also supports compliance, stakeholder expectations, and responsible growth across all operations and value chain activities.

• Other Indirect (Scope 3) GHG Emissions

GRI 305-3

NACL evaluates value chain greenhouse gas emissions associated with purchased materials, transportation, logistics, waste management, employee commuting, business travel, and downstream product-related activities. During the reporting period, total Scope 3 emissions were 29,222.03 tCO₂e. Assessing these emissions enables the company to understand indirect climate impacts, identify emission hotspots, and implement targeted improvement initiatives across the value chain. NACL actively engages with suppliers, customers, and service providers to promote sustainable practices, improve resource efficiency, and reduce emissions. Effective Scope 3 management strengthens environmental performance, supports climate action goals, and reinforces the company's long-term sustainability strategy.

• Energy Indirect (Scope 2) GHG Emissions

GRI 305-2

NACL monitors indirect greenhouse gas emissions associated with purchased electricity and other forms of purchased energy consumed across its operations. During the reporting period, total Scope 2 emissions were 19,356.43 tCO₂e. Monitoring these emissions helps the company evaluate energy consumption patterns, improve electricity efficiency, and identify opportunities to reduce its carbon footprint. NACL promotes energy conservation through efficient equipment, operational improvements, and the gradual adoption of renewable energy wherever feasible. Effective management of Scope 2 emissions supports climate-related decision-making, strengthens environmental performance, enhances energy efficiency, and reinforces the company's long-term carbon management and sustainability commitments.



CALCULATION PERIOD: JANUARY 2025 TO DECEMBER 2025

GHG EMISSION REPORTING FREQUENCY: ANNUALLY

EMISSIONS	CURRENT YEAR JANUARY 2025 – DECEMBER 2025
Scope 1	29230.83
Scope 2	19356.43
Scope 3	29222.03
Scope 3 Upstream	27357.63
Scope 3 Downstream	1864.4
Total GHG Emission	77809.29

Upstream Scope 3 Emissions

GRI 305-3

NACL assesses upstream Scope 3 greenhouse gas emissions of 27,357.63 tCO₂e, generated from purchased materials, inbound transportation, supplier activities, waste management, business travel, and employee commuting. Monitoring these emissions enables collaboration with suppliers to improve resource efficiency, optimize logistics, strengthen sustainable procurement practices, and reduce indirect environmental impacts across the supply chain.

Downstream Scope 3 Emissions

GRI 305-3

NACL reports downstream Scope 3 greenhouse gas emissions of 1,864.40 tCO₂e, arising from outbound transportation, distribution, product use, and end-of-life treatment where applicable. Monitoring downstream emissions helps improve logistics efficiency, engage customers and distribution partners, and identify opportunities to minimize environmental impacts throughout the product life cycle while supporting long-term climate and sustainability objectives.

GHG Emissions Intensity

GRI 305-4

NACL uses emissions intensity metrics to assess greenhouse gas emissions relative to production volumes and operational performance. Emissions intensity indicators help evaluate efficiency trends, benchmark performance, and monitor progress toward climate objectives. Continuous improvement initiatives focus on reducing carbon intensity while maintaining operational effectiveness and product quality.

Reduction of GHG Emissions

GRI 305-5

NACL implements greenhouse gas reduction initiatives including energy efficiency projects, waste heat recovery, fuel switching, process optimization, renewable energy adoption, and climate awareness programs. These actions support emission reduction objectives while improving operational efficiency. The company continuously identifies opportunities to lower emissions and strengthen climate resilience.

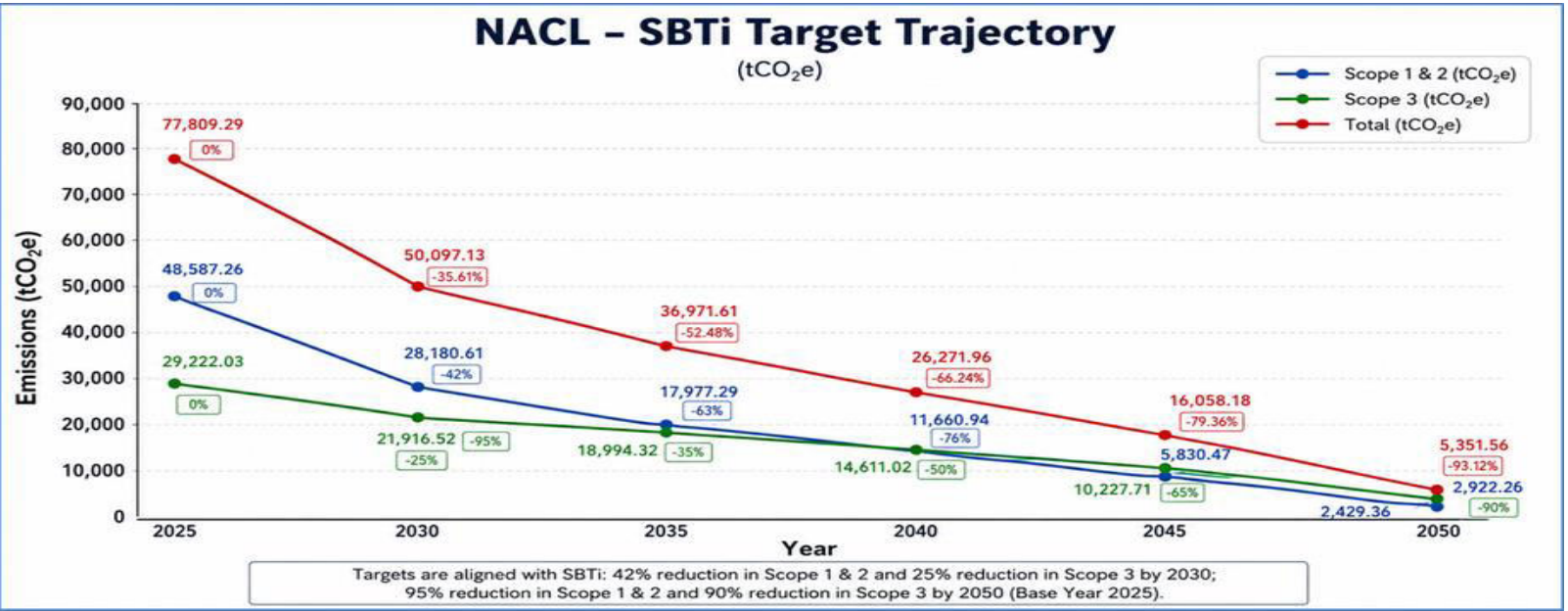
Emissions of Ozone-Depleting Substances (ODS)

GRI 305-6

NACL manages refrigeration and cooling systems responsibly to minimize releases of ozone-depleting substances. Preventive maintenance, leak detection programs, equipment monitoring, and responsible refrigerant management help reduce environmental risks associated with ODS emissions. Effective controls support environmental protection and regulatory compliance.

SBTi Target Trajectory

Year	Scope 1 & 2	Reduction %	Scope 3	Reduction %	Total	Total Reduction %
2025	48,587.26	0	29,222.03	0	77,809.29	0
2030	28,180.61	42	21,916.52	25	50,097.13	35.61
2035	17,977.29	63	18,994.32	35	36,971.61	52.48
2040	11,660.94	76	14,611.02	50	26,271.96	66.24
2045	5,830.47	88	10,227.71	65	16,058.18	79.36
2050	2,429.36	95	2,922.20	90	5,351.56	93.12



- **Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions**

GRI 305-7

NACL monitors and controls air emissions generated from manufacturing and utility operations. Pollution prevention systems, emission control technologies, process optimization, and regular monitoring programs help reduce atmospheric pollutants. Effective air emission management protects environmental quality, supports regulatory compliance, and contributes to sustainable manufacturing practices.

Waste

GRI 306-1 to 306-5

NACL Industries Limited is committed to responsible waste management by identifying, monitoring, and minimizing waste generated from manufacturing processes, utilities, laboratories, maintenance, and support functions. The Company implements a comprehensive waste management approach that emphasizes waste reduction, segregation, recycling, reuse, resource recovery, treatment, and environmentally sound disposal in accordance with applicable regulations. Continuous monitoring of waste streams enables performance evaluation, resource optimization, and identification of improvement opportunities. Circular economy initiatives maximize waste diversion from disposal, while wastes requiring final disposal are managed using approved methods to protect human health and the environment. Through continual improvement, NACL enhances resource efficiency, reduces environmental impacts, and supports sustainable operations in alignment with GRI 306: Waste.

Non-Compliance with Environmental Laws and Regulations

GRI 307-1

NACL maintains environmental compliance systems designed to ensure adherence to applicable laws, regulations, permits, and environmental standards. Compliance monitoring, audits, inspections, corrective actions, and management reviews support effective environmental governance. The company seeks to prevent environmental violations through proactive risk management and continuous improvement. Strong compliance practices help protect the environment, strengthen stakeholder confidence, reduce legal risks, and support responsible manufacturing operations.

SOCIAL

GRI 400

Employment

GRI 401

Employment is a key social sustainability topic for NACL, reflecting the company's commitment to attracting, developing, and retaining a skilled workforce. NACL promotes fair employment practices, equal opportunities, employee well-being, and compliance with applicable labor laws. The company monitors workforce composition, new employee hires, employee turnover, employee benefits, and parental leave provisions to support a positive and inclusive work environment. By investing in its people and fostering employee engagement, NACL aims to enhance productivity, strengthen organizational culture, and contribute to long-term business success while supporting the professional and personal development of its workforce.

• Hazard Identification, Risk Assessment, and Incident Investigation

GRI 403-2

The organization follows structured processes to identify workplace hazards, assess associated risks, and implement appropriate control measures. Risk assessments are conducted regularly and whenever operational changes occur. Employees are encouraged to report hazards, near misses, and unsafe conditions through accessible reporting channels. All incidents are investigated promptly to determine root causes and identify corrective and preventive actions. Findings are documented, communicated, and monitored to ensure effective implementation. Lessons learned from investigations are incorporated into training programs and operational procedures. This systematic approach helps reduce workplace risks, improve safety performance, and strengthen the organization's commitment to continuous improvement.

Labor/Management Relations

GRI 402

NACL recognizes the importance of maintaining transparent and constructive relationships between management and employees. The company is committed to open communication, timely consultation, and fair labor practices that support employee trust and organizational stability. Through established communication channels and engagement mechanisms, employees are informed about significant operational changes that may affect their employment or working conditions. NACL strives to foster a collaborative workplace culture where employee concerns are addressed responsibly and labor-management relations contribute positively to business performance, workforce satisfaction, and sustainable growth.

Occupational Health & Safety

GRI 403

• Occupational Health and Safety Management System

GRI 403-1

The organization maintains a comprehensive Occupational Health and Safety (OHS) Management System designed to identify, assess, and control workplace risks. The system aligns with recognized standards and integrates health and safety considerations into daily operations, decision-making, and strategic planning. Responsibilities are clearly assigned across management levels, ensuring accountability for safety performance. Regular audits, inspections, and reviews are conducted to evaluate effectiveness and drive continuous improvement. Employees, contractors, and visitors are covered by established safety procedures. The management system promotes compliance with legal requirements while fostering a proactive culture focused on preventing injuries, illnesses, and unsafe working conditions.

• Occupational Health Services

GRI 403-3

Occupational health services are provided to support employee well-being and ensure a safe working environment. These services include health assessments, medical consultations, workplace health monitoring, and guidance on occupational risks. Employees have access to professional healthcare support for work-related concerns and preventive health measures. The organization collaborates with qualified medical practitioners to identify potential health issues and recommend appropriate interventions. Health data is managed confidentially and in accordance with applicable regulations. Through regular monitoring and awareness initiatives, occupational health services contribute to reducing workplace illnesses, promoting employee wellness, and maintaining a productive and healthy workforce.

- **Worker Participation, Consultation, and Communication on Occupational Health and Safety**

GRI 403-4

The organization encourages active worker participation in occupational health and safety matters through consultation, communication, and engagement mechanisms. Employees are represented in safety committees and are invited to contribute feedback on workplace risks and safety improvements. Regular meetings, toolbox talks, and awareness campaigns facilitate open communication between workers and management. Employees can report concerns without fear of retaliation and are informed about safety policies, procedures, and performance outcomes. By involving workers in decision-making processes, the organization strengthens safety culture, improves hazard identification, and ensures that health and safety measures reflect practical workplace realities and employee needs.

- **Worker Training on Occupational Health and Safety**

GRI 403-5

The organization provides occupational health and safety training to ensure employees understand workplace hazards, safety procedures, and emergency response requirements. Training programs are tailored to job roles and risk exposure levels, covering topics such as hazard recognition, safe work practices, personal protective equipment, and incident reporting. New employees receive induction training, while existing workers participate in refresher sessions and specialized programs as needed. Training effectiveness is evaluated through assessments, observations, and performance monitoring. Continuous learning opportunities help employees maintain safety awareness, comply with organizational requirements, and contribute to a safer workplace for themselves, colleagues, and stakeholders.

- **Promotion of Worker Health**

GRI 403-6

The organization promotes worker health through initiatives that support physical, mental, and emotional well-being. Programs may include health screenings, wellness campaigns, fitness activities, stress management resources, and employee assistance services. Awareness sessions encourage healthy lifestyles and preventive healthcare practices. The organization also seeks to create a supportive work environment that balances productivity with employee well-being. Health promotion activities are designed to address workplace-related health risks and improve overall quality of life. By investing in worker health, the organization enhances employee engagement, reduces absenteeism, supports long-term workforce sustainability, and contributes to improved organizational performance.

- **Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships**

GRI 403-7

The organization works with suppliers, contractors, and business partners to prevent and mitigate occupational health and safety impacts associated with its operations and value chain. Health and safety expectations are communicated through policies, contracts, and supplier engagement processes. Risk assessments are conducted to identify potential impacts arising from business relationships. Where risks are identified, corrective actions, monitoring activities, and capacity-building initiatives are implemented. The organization encourages adherence to recognized safety standards and legal requirements. Through collaboration and oversight, it seeks to promote safe working conditions beyond its direct operations and strengthen responsible business practices throughout the supply chain.



- **Workers Covered by an Occupational Health and Safety Management System**

GRI 403-8

The organization ensures that employees and, where applicable, contractors and temporary workers are covered by its Occupational Health and Safety Management System. Coverage includes access to safety policies, procedures, training programs, risk assessments, and incident reporting mechanisms. The management system applies across operational sites and functions, promoting consistent safety standards throughout the organization. Coverage levels are monitored to identify gaps and ensure all relevant workers benefit from established health and safety protections. By extending systematic safety management to the workforce, the organization strengthens risk control measures, supports regulatory compliance, and fosters a culture of shared responsibility for workplace safety.

- **Work-Related Ill Health**

GRI 403-10

The organization tracks and manages cases of work-related ill health to understand occupational health risks and improve preventive measures. Monitoring activities focus on identifying illnesses linked to workplace exposures, physical demands, or psychosocial factors. Health surveillance programs and medical assessments help detect potential issues at an early stage. Reported cases are reviewed to determine contributing factors and implement corrective actions. The organization uses findings to enhance workplace controls, employee awareness, and health promotion initiatives. By addressing work-related ill health proactively, the organization supports employee well-being, reduces long-term health impacts, and reinforces its commitment to maintaining healthy and sustainable working conditions.

Training & Education

GRI 404

The organization recognizes employee development as a key driver of long-term success and sustainability. Training and education initiatives focus on enhancing technical, professional, and leadership skills across all levels of the workforce. Average training hours per employee are monitored to evaluate learning effectiveness and ensure equitable access to development opportunities. Programs are offered to upgrade employee competencies, support career progression, and assist workforce transitions resulting from organizational or technological changes. Regular performance evaluations and career development reviews provide constructive feedback, identify growth opportunities, and align individual goals with business objectives. These efforts foster continuous learning, innovation, engagement, and workforce readiness.

- **Work-Related Injuries**

GRI 403-9

The organization monitors and reports work-related injuries to evaluate safety performance and identify opportunities for improvement. Injury data includes incidents involving employees and, where relevant, contractors under the organization's control. Reported cases are analyzed to determine trends, root causes, and areas requiring corrective action. Measures such as enhanced training, engineering controls, and procedural improvements are implemented to reduce injury risks. The organization promotes timely reporting and transparent investigation of all incidents. Continuous monitoring of injury rates supports informed decision-making, strengthens preventive efforts, and demonstrates the organization's commitment to protecting workers from occupational harm and maintaining safe workplaces.

Diversity & Equal Opportunity

GRI 405

The organization is committed to fostering a diverse, equitable, and inclusive workplace where all individuals are treated with respect and provided equal opportunities. Diversity is promoted across governance bodies and the workforce, considering factors such as gender, age, background, and experience. Recruitment, promotion, and development practices are designed to encourage fair representation and eliminate barriers to advancement. The organization regularly reviews compensation structures to ensure equitable remuneration and monitors the ratio of basic salary and remuneration between women and men. By embracing diversity and equal opportunity, the organization strengthens innovation, employee engagement, decision-making quality, and overall organizational performance.

Non-Discrimination

GRI 406

The organization maintains a zero-tolerance approach to discrimination and is committed to providing a workplace free from harassment, bias, and unequal treatment. Policies and procedures are established to prevent discrimination based on gender, age, race, ethnicity, religion, disability, sexual orientation, or any other protected characteristic. Employees are encouraged to report concerns through confidential and accessible channels without fear of retaliation. All reported incidents are investigated promptly and fairly, with corrective actions implemented where necessary. Awareness programs and training initiatives reinforce respectful workplace behavior and inclusion. These measures help create a safe, supportive, and productive environment for all employees.

Freedom of Association & Collective Bargaining

GRI 407

The organization respects employees' rights to freedom of association and collective bargaining in accordance with applicable laws and internationally recognized labor standards. Employees are free to join or form worker organizations and participate in collective discussions without fear of discrimination, intimidation, or retaliation. The organization assesses its operations and supply chain to identify areas where these rights may be at risk and works with relevant stakeholders to address concerns. Policies, supplier expectations, and monitoring processes support compliance with labor rights requirements. By promoting open dialogue and worker representation, the organization contributes to fair labor practices and positive workplace relations.

Child Labor & Forced Labor

GRI 408 & GRI 409

NACL is committed to upholding human rights and maintaining a workplace free from child labor, forced labor, and any form of compulsory employment. The company complies with applicable labor laws and international standards, ensuring that all employees work voluntarily and meet legal age requirements. NACL extends these expectations across its supply chain through supplier assessments, contractual obligations, and due diligence processes. Potential risks related to child labor or forced labor are identified and addressed through monitoring and corrective actions where necessary. By promoting ethical labor practices, NACL safeguards worker rights, strengthens responsible sourcing, and supports sustainable and inclusive business operations.

Local Communities

GRI 413

The organization recognizes the importance of maintaining positive relationships with local communities affected by its operations. Community engagement activities include regular stakeholder consultations, impact assessments, and participation in development initiatives that support social and economic well-being. Feedback from community members is considered in decision-making processes to address concerns and identify opportunities for collaboration. The organization also evaluates actual and potential impacts of its activities on local communities, including environmental, social, and economic effects. Where risks or adverse impacts are identified, mitigation measures and corrective actions are implemented. Through transparent engagement and responsible management, the organization seeks to create shared value and contribute to sustainable community development.

Supplier Social Assessment

GRI 414

The organization integrates social responsibility considerations into its supplier management processes to promote ethical and sustainable supply chains. New suppliers are screened using social criteria that assess compliance with labor standards, human rights principles, workplace safety requirements, and ethical business practices. Ongoing monitoring and assessments help identify potential social risks within the supply chain. When negative social impacts are identified, the organization works with suppliers to implement corrective actions, strengthen management practices, and improve compliance. In cases of serious or repeated non-compliance, further actions may be taken in accordance with procurement policies. These efforts support responsible sourcing and contribute to positive social outcomes throughout the value chain.

Customer Health & Safety

GRI 416

The organization is committed to ensuring that its products and services meet high standards of health and safety throughout their lifecycle. Assessments are conducted to identify and manage potential health and safety impacts associated with product design, manufacturing, distribution, and use. Relevant regulatory requirements, industry standards, and customer expectations are considered during these evaluations. The organization maintains processes for monitoring compliance and addressing any incidents related to product or service safety. Where issues are identified, corrective actions are implemented promptly to protect customers and prevent recurrence. By prioritizing customer health and safety, the organization strengthens trust, enhances product quality, and supports responsible business practices.

Customer Privacy

GRI 418

Customer privacy is a critical aspect of NACL's commitment to responsible business practices and stakeholder trust. The company recognizes the importance of protecting personal and confidential customer information from unauthorized access, misuse, disclosure, or loss. NACL implements appropriate data protection measures, cybersecurity controls, and privacy management practices to safeguard customer data and comply with applicable privacy regulations. Employees are trained on data handling requirements, and systems are regularly monitored to identify and address potential security risks. By maintaining strong privacy and information security standards, NACL enhances customer confidence, protects sensitive information, and supports regulatory compliance and business integrity.

SUSTAINABILITY PERFORMANCE DATA

(01st January, 2025 to 31st December, 2025)

Sl. No	Topic	Policy Commitment	KPI	Unit	January 2025 - December 2025
1	Energy Efficiency	Reduce energy consumption through efficient operations and conservation initiatives.	Total energy consumption	kWh	19356.43
2	Fair Compensation	Ensure fair and equitable compensation practices across the organization.	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.3
3	Workplace Respect	Maintain a workplace free from discrimination and harassment.	Number of identified discrimination or harassment incidents or corrective actions	Count	0
4	Anti-Bribery & Corruption	Maintain zero tolerance for corruption and unethical conduct.	Number of confirmed corruption incidents	Count	0
5	Supplier Capacity Building	Strengthen supplier ESG performance through corrective actions and capacity building.	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
6	Gender Pay Equity	Promote equal pay for equal work regardless of gender.	Average unadjusted gender pay gap	Percentage	0
7	Product End-of-Life Management	Promote responsible product end-of-life management.	Product end-of-life	Count	33
8	Biodiversity Conservation	Protect biodiversity and minimize ecological impacts.	Biodiversity	Percentage	18
9	Waste Recovery & Recycling	Maximize waste recovery through recycling and resource recovery.	Total weight of waste recovered	Kgs	385428.9
10	Anti-Harassment	Foster an inclusive and respectful workplace.	Discrimination and Harassment	Count	0
11	Scope 1 Emissions Management	Reduce direct greenhouse gas emissions.	Total gross Scope 1 GHG emissions	MTCO ₂ e	29230.83
12	Scope 2 Emissions (Location-Based)	Reduce indirect emissions from purchased electricity.	Total gross location-based Scope 2 GHG emissions	MTCO ₂ e	19356.43
13	Scope 2 Emissions (Market-Based)	Procure cleaner electricity and reduce market-based emissions.	Total gross market-based Scope 2 GHG emissions	MTCO ₂ e	19356.43
14	Scope 3 Emissions Management	Reduce value chain greenhouse gas emissions.	Total gross Scope 3 GHG emissions	MTCO ₂ e	29222.03
15	Downstream Emissions	Reduce downstream value chain emissions.	Total gross Scope 3 Downstream GHG emissions	MTCO ₂ e	1864.4

Sl. No	Topic	Policy Commitment	KPI	Unit	January 2025 - December 2025
16	Upstream Emissions	Reduce upstream value chain emissions.	Total gross Scope 3 Upstream GHG emissions	MTCO ₂ e	27357.63
17	Ethical Responsibilities	Improve employee understanding of ethical responsibilities.	Improve understanding of ethical responsibilities	Percentage	100
18	Biodiversity Awareness	Raise biodiversity awareness among stakeholders.	Improve biodiversity awareness among stakeholders	Percentage	100
19	Supplier Code Compliance	Ensure supplier commitment to responsible business practices.	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
20	Decent Working Conditions	Provide safe, healthy, and fair working conditions.	Working conditions	Percentage	100
21	Water Recycling & Reuse	Increase water recycling and reuse.	Total amount of water recycled and reused	Liters	33123000
22	Energy & Carbon Management	Improve energy efficiency and reduce GHG emissions.	Energy consumption and GHGs	kWh	19356.43
23	Cybersecurity Incident Management	Protect information assets and maintain cybersecurity.	Number of confirmed information security incidents	Count	0
24	Employee Participation	Encourage employee representation and participation.	Promote employee representation and participation mechanisms	Percentage	100
25	Supplier Sustainability Assessment	Assess supplier sustainability performance.	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
26	Workforce Diversity	Promote equal opportunities for vulnerable groups.	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	12.41
27	Water Efficiency	Reduce water consumption through efficient practices.	Water	Liters	132492
28	Human Rights Awareness	Improve employee awareness of human rights principles.	Improve employee understanding of human rights practices	Percentage	100
29	Career Development	Promote career development and continuous learning.	Career management and training	Percentage	100
30	Financial Ethics & Compliance	Strengthen awareness of financial compliance requirements.	Enhance employee knowledge on financial compliance practices	Percentage	100
31	Supplier Sustainability Audits	Conduct sustainability on-site audits for suppliers.	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
32	Leadership Diversity	Increase representation of vulnerable groups in leadership.	Percentage of employees from a minority or vulnerable group at top management level	Percentage	11.76

Sl. No	Topic	Policy Commitment	KPI	Unit	January 2025 - December 2025
33	Air Emissions Management	Minimize emissions of air pollutants.	Total weight of air pollutants	Metric Tons	0.8
34	Women in Leadership	Increase women's representation in leadership.	Percentage of women at top management level	Percentage	0
35	Ethics Training	Ensure ethics training for all employees.	Percentage of employees trained on business ethics	Percentage	100
36	Environmental Advocacy	Support environmental awareness and advocacy initiatives.	Strengthen environmental service and advocacy programs	Percentage	100
37	Ethical Conduct Awareness	Reinforce ethical behavior throughout the organization.	Improve employee understanding of ethical practices	Percentage	100
38	Gender Diversity	Promote equal employment opportunities for women.	Percentage of women employed in the whole organization	Percentage	2
39	Hazardous Waste Management	Safely manage and reduce hazardous waste generation.	Total weight of hazardous waste	Kgs	6612000
40	Customer Product Safety	Ensure products and services protect customer health and safety.	Customer health and safety	Count	0
41	Air Quality Monitoring	Improve ambient air quality and reduce pollution.	Air pollution	Index	22
42	Non-Hazardous Waste Management	Reduce and responsibly manage non-hazardous waste.	Total weight of non-hazardous waste	Kgs	1284763
43	Employee Social Dialogue	Maintain effective communication with employees.	Social dialogue	Count	12
44	Whistleblower Management	Encourage confidential reporting and protect whistleblowers.	Number of reports related to whistleblower procedure	Count	0
45	Sustainable Customer Awareness	Increase customer awareness on sustainable product practices.	Increase customer awareness on sustainable product practices	Percentage	100
46	Child & Forced Labour Prevention	Prohibit child labor, forced labor, and human trafficking.	Child labor, forced labor, and human trafficking	Count	0
47	Lost Time Injury Management	Minimize work-related injuries and illnesses.	Number of days lost to work-related injuries, fatalities, and ill health	Count	2
48	Renewable Energy Utilization	Increase renewable energy consumption.	Total renewable energy consumption	kWh	0
49	External Stakeholder Human Rights	Respect the human rights of external stakeholders.	External stakeholder human rights	Count	0

Sl. No	Topic	Policy Commitment	KPI	Unit	January 2025 - December 2025
50	Board Gender Diversity	Improve women's representation on the Board.	Percentage of women within the organization's board	Percentage	1
51	Water Consumption Management	Optimize total water consumption.	Total water consumption	Liters	132492000
52	Sustainable Materials Management	Improve sustainable material use and waste management.	Materials, chemicals, and waste	Liters	26854.4
53	Employee Health & Wellbeing	Protect employee health and safety.	Employee health and safety	Count	1
54	Confidential Information Protection	Strengthen confidential information protection controls.	Strengthen confidential information protection controls	Percentage	100
55	Responsible Supplier Contracts	Include ESG clauses in supplier contracts.	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
56	Workplace Accident Prevention	Prevent workplace accidents through proactive safety measures.	Number of work-related accidents	Count	1
57	Community Environmental Programs	Conduct environmental service and advocacy initiatives.	Environmental services and advocacy	Count	9
58	Employee Training	Enhance employee competency through regular training.	Average hours of training per employee	Hours	18
59	Water Conservation Awareness	Promote water conservation awareness.	Water Conservation Awareness	Percentage	100
60	Sustainable Product Use	Encourage sustainable product use.	Product use	Percentage	18
61	Customer Safety Training	Improve customer safety knowledge through training.	Improve customer safety knowledge through effective training	Percentage	100
62	Sustainable Procurement Training	Train procurement personnel on sustainable sourcing.	Percentage or number of all buyers who received training on sustainable procurement	Percentage	100
63	GHG Intensity Reduction	Achieve GHG emission intensity reduction targets.	Intensity Reduction Target	TCO ₂ e	112.28

GRI Index

THIS REPORT IS PREPARED IN ACCORDANCE WITH GRI STANDARDS (2021)

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APPENDIX - 3

INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with AA1000AS v3 and ISO 17029:2019. The assurance engagement covered a Type 2 & High Assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,

Standard Used : AA1000AS v3, ISO 17029:2019 and GRI

Type of Assurance : Type 2 & High Assurance

Date of Assurance : 23rd January, 2026

Web URL : www.bmqrassurance.com

Authorized Representative (Assurer):

Name : S. Elango

Designation : Associate Certified Sustainability Assurance Practitioner (ACSAP)-AA1000

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature : 



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Licensed Assurance Provider
001-065



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