

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	:	L24110GJ1986PLC009003
2	Name of the Listed Entity	:	BODAL CHEMICALS LIMITED
3	Year of incorporation	:	1986
4	Registered office address	:	Bodal Corporate House, Besides Maple Green Residency, Nr. Shilaj Ring Road Circle, Thaltej, Ahmedabad-380059 Gujarat, INDIA
5	Corporate address	:	
6	E-mail	:	secretarial@bodal.com
7	Telephone	:	+919909950856, 07968160100
8	Website	:	https://www.bodal.com/
9	Financial year for which reporting is being done	:	2025-2026
10	Name of the Stock Exchange(s) where shares are listed	:	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	:	Rs. 25,18,88,130.00
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	:	Mr. Bhavin S Patel Executive Director Phone : 07968160100 secretarial@bodal.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	:	Standalone basis
	Whether the company has undertaken assessment or assurance of the BRSR Core?	:	Not Applicable
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.	Chemicals Manufacturing	Manufacturing and Sales of Chemicals	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	Caustic Soda	20119	17.71 %
2	H Acid	20119	15.63 %
3	Vinyl Sulphone	20119	11.20 %
4	Others	20119	55.46 %

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	8	2	10
International	0	0	0
TOTAL	8	2	10

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN INDIA
National (No. of Union territories)	
International (No. of Countries)	~40 countries

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

~20%

c. A brief on types of customers

Bodal Chemicals serves a wide and diversified customer base across multiple industrial sectors, including textiles, leather, paper, dye intermediates, dyestuffs, agrochemicals, alumina, detergents, food, pharmaceuticals and other allied industries. The Company's products cater to the evolving requirements of customers in both domestic and international markets, reflecting its strong market presence, broad application portfolio and ability to serve varied end-use industries with consistent quality and reliability.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	2006	1973	98.35%	33	1.65%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	2006	1973	98.35%	33	1.65%
WORKERS						
4.	Permanent (F)	146	146	100%	0	0
5.	Other than Permanent (G)	2212	2212	100%	0	0
6.	Total	2358	2358	100%	0	0

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel *	2	0	0

* Note - The above details of KMP and Board of Directors are as on March 31, 2026. KMPs does not includes the members of the Board.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.14%	0	2.70%	14.07%	28.07%	14.27%	13.32%	0.52%	13.84%
Permanent Workers	0	0	0	0	0	0	0.42%	0	0.42%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Bodal Chemicals Trading Pvt Ltd	Wholly Owned Subsidiary Co.	100%	No
2.	Bodal Chemicals trading Shijiazhuang Ltd (China)	Wholly Owned Subsidiary Co.	100%	No
3.	SENER BOYA KIMYA TEKSTIL SANAYI VE TICARETANONIM SIRKETI	Subsidiary Co.	100%	No
4.	Bodal Bangla Ltd.	Wholly Owned Subsidiary Co.	100%	No
5.	SENPA DIS TICARET ANONIM SIRKETI	Step Down Subsidiary	-	No
6.	Plutoeco Enviro Association	Associate Company	25%	No
7.	PT Bodal Chemicals Indonesia	Wholly Owned Subsidiary Co.	100%	No

VI. CSR Details**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)-YES**

(ii) Turnover (in Rs.) - 19,746.27 Million

(iii) Net worth (in Rs.) - 11,423.90 Million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 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	While the Company does not have a separate formal policy in this regard, it has an established mechanism for engaging with community leaders to understand and address concerns that may arise. This engagement-based approach enables the Company to maintain open communication with local communities, respond to emerging issues in a timely manner and support constructive stakeholder relationships.		Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	No	Not applicable	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	https://scores.sebi.gov.in/	01	Nil	-	02	0	-
Employees and workers	Yes	https://www.bodal.com/files/titlepdf168915071764ae64fd03df3.pdf	Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 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
Customers	While the Company does not have a separate formal policy in this regard, it remains committed to customer satisfaction and has established internal processes to receive, review and address concerns or feedback raised through its customer service channels. This approach enables the Company to respond to customer expectations in a timely and structured manner, while supporting service quality, accountability and continuous improvement.		Nil	Nil	-	Nil	Nil	-
Value Chain Partners	While the Company does not have a separate formal policy in this regard, it maintains regular and constructive engagement with its value chain partners through ongoing business interactions. Concerns, where raised, are addressed through established communication channels and collaborative resolution mechanisms. This approach supports responsible value-chain relationships, timely issue resolution and continued alignment with the Company's business and compliance expectations.		Nil	Nil	-	Nil	Nil	-
Other (please specify)	Not Applicable							

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Environmental Impacts	Risk	The manufacture of dyes and dye intermediates involves the use of hazardous raw materials, leading to the generation of hazardous waste streams. Accordingly, effective waste management, safe treatment and disposal practices, and adoption of sustainable and green chemistry approaches remain important for reducing environmental impact.	The Company has adopted a proactive approach to mitigating environmental risks by promoting sustainable practices across its operations and focusing on the efficient use of resources. Through the adoption of cleaner and more efficient technologies, effective control of waste and emissions, and continued improvement in environmental monitoring, measurement and reporting systems, the Company has strengthened its ability to manage and reduce environmental impacts. Further, its focus on eco-friendly innovations and gradual transition towards renewable energy solutions supports long-term environmental performance and contributes to the reduction of sustainability-related risks.	Negative
2.	Product Safety	Opportunity	Market access for dyes and dye intermediates requires compliance with applicable product safety, human health and environmental protection regulations. This includes conducting toxicological assessments and maintaining scientifically validated data to demonstrate product safety, regulatory conformity and responsible chemical management throughout the product lifecycle.	Not applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Resource Use	Opportunity	The production of dyes and dye intermediates is resource-intensive, involving significant consumption of water, energy and raw materials. The Company recognises this as both a sustainability risk and an opportunity to improve operational efficiency. By focusing on resource optimisation, recycling, process efficiency and circular economy practices, the Company seeks to reduce consumption, minimise waste generation and lower its environmental footprint. These initiatives not only help mitigate environmental and regulatory risks but also create opportunities for cost efficiency, improved resource security, enhanced operational resilience and stronger alignment with sustainable manufacturing practices.	Not applicable	Positive
4.	Product quality and consistency	Opportunity	For dyes and pigments, product quality is a critical business requirement, as customers expect consistent colour vibrancy, strength and performance across applications. Robust quality control systems are therefore essential to ensure product conformity, regulatory compliance and customer satisfaction. Any deviation in product quality may result in customer complaints, recalls, legal or regulatory exposure and potential liability claims, which could adversely impact brand reputation and financial performance.	Not applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Regulatory compliance	Opportunity	Continuous monitoring and compliance management are essential due to the evolving nature of environmental regulations, including REACH, VOC standards, and broader chemical management frameworks. Proactive compliance not only ensures regulatory adherence but can also foster innovation and improve process efficiency, resulting in cost optimization, higher productivity, and enhanced competitive advantage in the market.	-	Positive
6.	Human resources & research	Opportunity	Attracting and retaining skilled chemists capable of developing innovative dyes, dye intermediates, and advanced manufacturing processes is vital for sustaining a competitive edge in the industry.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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								
b. Has the policy been approved by the Board? (Yes/No)	YES								
c. Web Link of the Policies, if available	https://www.bodal.com/files/titlepdf1750334118_6853faa69a182.pdf https://www.bodal.com/files/titlepdf1686219333_6481aa45ed91f.pdf https://www.bodal.com/files/titlepdf1689150717_64ae64fd03df3.pdf https://www.bodal.com/files/titlepdf1689150996_64ae66144a55c.pdf https://www.bodal.com/files/titlepdf1751446369_6864f361ecf62.pdf https://www.bodal.com/files/titlepdf1751446303_6864f31f31eed.pdf https://www.bodal.com/files/titlepdf1751445824_6864f14052a47.pdf https://www.bodal.com/files/titlepdf1751445769_6864f1090140d.pdf https://www.bodal.com/files/titlepdf1751446479_6864f3cf62374.pdf https://www.bodal.com/files/titlepdf1631788901_61431f65d3d1f.pdf https://www.bodal.com/files/titlepdf1631788671_61431e7f05776.pdf https://www.bodal.com/files/titlepdf1631788590_61431e2e293d1.pdf								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures. (Yes / No)	YES								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	NO								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	1. Global Organic Trade Standards (GOTS) 2. BlueSign System Partners 3. ISO 9001 4. ISO 45001 5. ISO 14001								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company recognises FY 2025–26 as the baseline year for defining, monitoring and strengthening its ESG performance across key sustainability parameters. As a chemicals manufacturing company, it is committed to building a responsible, compliant and resource-efficient business model that balances product quality, process safety, environmental stewardship, regulatory compliance and long-term value creation. The Company aims to progressively measure, monitor and improve performance in areas such as carbon emissions, energy efficiency, water stewardship, effluent management, hazardous waste management, circularity, resource conservation and responsible chemical handling. Its focus will be on reducing environmental impact through improved process efficiency, better raw material utilisation, enhanced waste segregation, recovery and reuse, safe treatment and disposal practices, pollution prevention and responsible water and wastewater management. Using FY 2025–26 as the baseline, the Company intends to set practical and measurable ESG goals over the coming years, supported by stronger data systems, internal controls, periodic reviews and governance oversight. Through these commitments, it seeks to embed sustainability into operations, value-chain practices and decision-making, while contributing to responsible growth in the chemicals manufacturing sector.								
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 undertaken multiple initiatives to strengthen its environmental sustainability performance, with a clear focus on green cover enhancement, water conservation and resource efficiency. During the year, the Company organised plantation drives and green belt awareness programmes at its plant and surrounding villages to promote environmental stewardship among employees and local communities. As part of these efforts, more than 2,000 saplings were planted, and the Company plans to plant more than 1,000 additional saplings during the current year. Further, the Company has developed and maintains a green belt of more than 11,000 sq. m within its plant premises, comprising native and ornamental trees, shrubs and other plant species. In line with the principles of Reduce, Reuse and Recycle (RRR), the Company treats wastewater generated from its operations through an in-house wastewater treatment plant. The treated water is reused for suitable applications within the facility, thereby reducing dependence on freshwater sources and improving overall water-use efficiency. Where applicable, the Company's Zero Liquid Discharge (ZLD) approach further supports recovery and reuse of treated wastewater, minimising liquid effluent discharge and strengthening responsible water resource management. To support community-level water conservation, the Company has also installed groundwater recharge wells in nearby villages. These initiatives help replenish groundwater resources, improve the local water table and contribute to long-term water availability for the surrounding community. Overall, these measures demonstrate the Company's progress towards its environmental goals by enhancing green cover, promoting water stewardship, reducing freshwater consumption, improving wastewater reuse and supporting sustainable resource management across its operations and surrounding communities.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Bodal Chemicals Ltd. is committed to aligning its sustainability approach with the broader objectives of the United Nations Sustainable Development Goals (UNSDGs). As a chemicals manufacturing company, we recognise our responsibility to operate in a manner that supports environmental stewardship, resource efficiency, process safety, regulatory compliance and long-term stakeholder value creation. Our sustainability priorities are closely linked with key UNSDGs, including SDG 6 – Clean Water and Sanitation, SDG 12 – Responsible Consumption and Production, SDG 13 – Climate Action, SDG 8 – Decent Work and Economic Growth, and SDG 15 – Life on Land. Through our focus on water conservation, wastewater treatment and reuse, circularity, responsible waste management, pollution prevention and green cover enhancement, we aim to reduce environmental impact and strengthen sustainable manufacturing practices. The Company continues to promote responsible resource utilisation through improved process efficiency, better raw material management, waste recovery and reuse, safe treatment and disposal practices, and responsible handling of chemicals. These initiatives support the principles of responsible production and contribute to improved environmental performance across our operations. We also remain focused on promoting green cover and community-level environmental stewardship through plantation activities, green belt development and awareness programmes. Our efforts towards water stewardship, including wastewater reuse and groundwater recharge initiatives, further reflect our commitment to supporting sustainable water management within and around our operating locations. Through these actions, the Company seeks to embed sustainability into its operations, value-chain practices and decision-making processes, while contributing meaningfully to the UNSDGs and responsible growth in the chemicals manufacturing sector.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Suresh J. Patel, Chairman & Managing Director (DIN: 00007400) under the guidance of the Board of Directors and its committees, is responsible for implementation and oversight of the Business Responsibility Policies.								
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. Bhavin S. Patel, Executive Director Contact number- 07968160100 Email - secretarial@bodal.com							

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Senior leadership team, including the Managing Director Managing Director, Chief Financial Officer & the Company Secretary									Half Yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		
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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	No								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors and Key Managerial Personnel	1	The Company's Board of Directors and Key Managerial Personnel regularly participate in comprehensive training programs to strengthen their knowledge and capabilities. These sessions typically cover sustainability risk management, updates in sustainability reporting, stakeholder and social engagement, and briefings on current regulatory requirements, along with other operational and strategic implementation topics	100%
Employees other than BoD and KMPs	246	Health and safety measures	68.58%
	138	Skill upgradation	31.42%
Workers	87	Health and safety measures	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**Monetary**

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

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment					

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

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

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

The Company's Business Responsibility Policy is embedded within its governance framework and is guided by the principles of trust, respect, responsibility, fairness and care. It is further supported by a zero-tolerance approach towards corruption and bribery, reinforcing the Company's commitment to ethical conduct, transparency and accountability in all business dealings. Bodal Chemicals seeks to extend these governance expectations across its value chain by engaging with supply chain partners that comply with applicable requirements relating to labour practices, human rights, anti-bribery, occupational health and safety, and environmental protection. Through this approach, the Company aims to strengthen responsible sourcing, promote compliance-led business conduct and uphold integrity across its operations and value-chain relationships.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	NIL	
KMPs		
Employees		
Workers		

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

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

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

As a result of consistently adhering to robust and ethical business practices, neither the Company nor any of its employees or workers faced any fines, penalties, or regulatory/legal actions related to corruption or conflicts of interest during the period under review. Accordingly, no corrective actions were required.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
iii) Number of days of accounts payables	49.29	49.60

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases.	a. i) Purchases from trading houses	4641007842	4186369579
	ii) Total purchases	12518799600	11076048998
	iii) Purchases from trading houses as % of total purchases	37.07%	37.80%
	b. Number of trading houses where purchases are made	574	433
	c. i) Purchases from top 10 trading houses	3209000381	3264032935
	ii) Total purchases from trading houses	4641007842	4186369579
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	69.14%	77.97%
Concentration of Sales	a. i) Sales to dealer / distributors	4885351427	4040530279
	ii) Total Sales	19124169771	16879193753
	iii) Sales to dealer / distributors as % of total sales	25.55%	23.94%
	b. Number of dealers / distributors to whom sales are made	319	159
	c. i) Sales to top 10 dealers / distributors	2876222657	2895995362
	ii) Total Sales to dealer / distributors	4885351427	4040530279
Share of RPTs in	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	58.87%	71.67%
	a. i) Purchases (Purchases with related parties)	40600626	48683223
	ii) Total Purchases	12518799600	11076048998
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.32%	0.44%
	b. i) Sales (Sales to related parties)	301282997	489994962
	ii) Total Sales	19124169771	16879193753
	iii) Sales (Sales to related parties as % of Total Sales)	1.58%	2.90%
	c. i) Loans & advances given to related parties	0	0
	ii) Total loans & advances	42126005	46839091
	iii) Loans & advances given to related parties as % of Total loans & advances	0.00%	0.00%
	d. i) Investments in related parties	1012354010	1008839730
	ii) Total Investments made	1013492060	1010920085
	iii) Investments in related parties as % of Total Investments made	99.89%	99.79%

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

Essential Indicators

- 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.**

	2025-26	2024-25	Details of improvements in environmental and social impacts
Sustainable R&D	0.33%	0.28%	The Company incorporates sustainable design principles into upgrades and process enhancements to strategically reduce effluent and waste generation from the very beginning.
Sustainable Capex	0.03%	0.03%	

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?**

In recent years, Bodal Chemicals has strategically strengthened its procurement governance by reducing dependency on imports from China and progressively localising nearly 91% of its procurement requirements within Gujarat. This shift has enabled the Company to build a more resilient and traceable domestic supply network, while reducing exposure to geopolitical, logistics and supply-chain disruption risks. From a governance standpoint, localised sourcing allows for closer supplier engagement, improved oversight and more effective monitoring of compliance with ethical, environmental and responsible business expectations. It also contributes to lower transportation-related emissions, supports regional economic development and enhances the Company's ability to align procurement decisions with sustainability, risk management and value-chain accountability objectives.

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

(a) Plastics (including packaging) : The Company is registered under the Extended Producer Responsibility (EPR) framework for managing plastic waste generated from its operations and packaging activities. It focuses on improving recovery, reuse and recycling of plastic materials to minimise final disposal and reduce dependence on virgin packaging. As part of these efforts, plastic bags and containers received from raw material suppliers are returned for reuse wherever feasible, while used bags are also repurposed for solid waste storage and packing. These initiatives support resource conservation, lifecycle extension of packaging materials and responsible plastic waste management.

(b) E-waste : End-of-life electronic equipment is sorted and assessed to determine its usability and potential for reuse. Functional devices, systems and components are identified, segregated and, wherever feasible, refurbished or redeployed for internal use. In certain cases, equipment such as computers and laptops is provided to employees through a controlled reuse mechanism, thereby extending product life and reducing waste generation. Non-reusable components are dismantled and channelled to authorised e-waste recyclers in accordance with applicable environmental regulations, ensuring safe material recovery, responsible disposal, traceability and regulatory compliance.

(c) Hazardous waste : The Company continues to focus on reducing hazardous waste generation through process optimisation, improved operational controls and efficient resource utilisation. In alignment with circular economy principles, a growing share of solid hazardous waste is being diverted from landfill and routed to authorised end-users for beneficial utilisation. For instance, chemical gypsum is supplied to cement manufacturing units for co-processing, while spent acids are recovered for reuse or transferred to approved downstream users for appropriate handling. These initiatives reflect the Company's commitment to safe, compliant and responsible hazardous waste management.

(d) Other waste

Not applicable

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) applies to the Company's operations. Bodal Chemicals is duly registered under the EPR framework for plastic waste, demonstrating its commitment to the responsible management of post-consumer plastics. The waste collection system is implemented in accordance with the approved EPR plan submitted to the relevant Pollution Control Boards, ensuring full regulatory compliance while supporting structured and sustainable waste management practices.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number €	% (C / A)	Number (D)	% (D / A)	Number €	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1973	1284	65.08%	1284	65.08%	-	-	-	-	-	-
Female	33	27	81.82%	27	81.82%	33	100	-	-	-	-
Total	2006	1311	65.35%	1311	65.35%	33	1.65%	-	-	-	-
Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number €	% (C / A)	Number (D)	% (D / A)	Number €	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	146	146	100%	146	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	146	146	100%	146	100%	-	-	-	-	-	-
Other than Permanent workers											
Male	2212	2212	100%	2212	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	2212	2212	100%	2212	100%	-	-	-	-	-	-

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

	2025-26	2024-25
% of costs incurred on well-being / Total Revenue	0.42%	0.49%

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

Benefits	FY 2025-26 Current Financial Year			FY 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.)
PF	86.14%	88.68%	Yes	91.46%	82.89%	Yes
Gratuity	99.85%	75.87%	Yes	100%	70.21%	Yes
ESI	34.65%	75.23%	Yes	42.94%	71.17%	Yes
Others – please specify	-	-	-	-	-	-

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.

Bodal Chemicals is committed to fostering an inclusive workplace by ensuring accessibility for differently abled employees. Key facilities such as ramps, elevators, wheelchair-accessible pathways, and specially designed washroom amenities have been provided across most of its sites. These measures reflect the Company's focus on creating an equitable and dignified work environment that supports equal opportunity for all employees.

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.

The Company is committed to ensuring equal employment opportunities for all employees and prospective candidates, regardless of race, caste, religion, colour, marital status, gender, sexual orientation, age, nationality, ancestry, disability, or any other protected characteristic. It upholds principles of fairness and inclusivity across all employment practices and maintains a strict zero-tolerance policy towards any form of unlawful discrimination in recruitment, workplace conduct, or career progression.

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	100%	100%	Not applicable	
Female	100%	100%		
Other	-	-		
Total	100%	100%		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	The Company has established a structured governance mechanism for receiving, assessing and resolving concerns raised through email, written communication or other reporting channels. All concerns are formally recorded and reviewed by the Ombudsperson to determine their validity and the need for further examination. Where required, matters are assigned to internal or external investigators, depending on the nature and seriousness of the complaint. The investigator conducts a detailed review, gathers relevant evidence and submits a report with findings and recommendations. The Ombudsperson reviews the report and, in cases involving significant concerns, escalates the matter along with recommended actions to the Audit Committee. For matters of higher severity, the Audit Committee may further escalate the issue to the Board with its observations and recommendations. The Board then evaluates the matter and determines the appropriate course of action. This defined investigation and escalation framework supports fair, transparent, impartial and accountable resolution of concerns, while strengthening oversight and governance discipline.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Employees	2006	-	-	2061	-	-
Male	1973	-	-	2036	-	-
Female	33	-	-	25	-	-
Other	0	-	-	-	-	-
Total Permanent Workers	146	68	46.57%	152	75	49.34%
Male	146	68	46.57%	152	75	49.34%
Female	-	-	-	-	-	-
Other	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (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	1973	1973	100%	1503	76.18%	2036	2036	100%	1320	64.83%
Female	33	33	100%	28	84.85%	25	25	100%	17	68%
Other	0	0	0	0	0	0	0	0	0	0
Total	2006	2006	100%	1531	76.32%	2061	2061	100%	1337	64.87%
Workers										
Male	2358	2358	100%	-	-	2303	2303	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2358	2358	100%	-	-	2303	2303	100%	-	-

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1973	1973	100%	2036	2036	100%
Female	33	33	100%	25	25	100%
Other	0	0	0	0	0	0
Total	2006	2006	100%	2061	2061	100%
Workers						
Male	2358	2358	100%	2303	2303	100%
Female	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	2358	2358	100%	2303	2303	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?**

The Company's Occupational Health and Safety (OH&S) Management System covers employees, contract workers and visitors across its manufacturing facilities, warehouses, laboratories, offices and other operational locations. The system is designed to identify, assess and control workplace hazards and occupational health and safety risks, while ensuring compliance with applicable legal and regulatory requirements. It supports a structured approach to risk management, incident prevention, safe working conditions and continuous improvement in health and safety performance.

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's Occupational Health and Safety (OH&S) Management System provides a structured framework for managing workplace health and safety risks across its operations. It covers hazard identification, risk assessment and implementation of appropriate control measures, supported by safe operating procedures for both routine and non-routine activities. The system also includes process safety management for hazardous chemicals and operations, permit-to-work controls for high-risk activities such as hot work, confined space entry, electrical work and work at height, as well as emergency preparedness and response planning. Occupational health planning, medical surveillance, incident, injury and near-miss reporting, and investigation mechanisms further support preventive action and continual improvement. In addition, the OH&S framework covers safety training, awareness and competency development, contractor safety management, provision and monitoring of appropriate personal protective equipment, periodic workplace inspections, audits and management reviews. Employee consultation and participation are facilitated through safety committees and communication platforms, helping strengthen safety culture and shared accountability across the organisation.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes. There is an established Incident Reporting System including workers involvement for identification of Hazards and to remove themselves from such risks thereof.

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

The Company has tie-ups with hospitals to facilitate access to non-occupational medical and healthcare services for its employees and workers. These arrangements support timely medical consultation, treatment and health-related assistance beyond workplace-related occupational health requirements, thereby contributing to overall employee well-being and welfare.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.1374	0.1059
	Workers	0.1085	0.1833
Total recordable work-related injuries	Employees	9	8
	Workers	7	14
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Bodal Chemicals Ltd. has adopted a comprehensive approach to ensuring a safe and healthy workplace through a combination of engineering controls, robust management systems and worker protection measures. The Company implements hazard identification and risk assessment processes, safe operating procedures, permit-to-work systems for high-risk activities, regular safety inspections, and process safety controls across its operations. These measures are supported by periodic safety training, awareness programmes, toolbox talks, emergency preparedness drills, incident and near-miss reporting, contractor safety management, and the provision of appropriate personal protective equipment. Through these practices, the Company seeks to strengthen safety culture, minimise workplace risks and ensure a secure working environment for employees, workers and other stakeholders.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	13	0	-	-	-	-
Health & Safety	2	0	-	-	-	-

14. Assessments for the year:

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

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.

The Company is committed to maintaining a safe and healthy workplace through proactive risk management, incident investigation and continuous improvement of its occupational health & safety practices. All reported incidents, near misses and unsafe conditions were investigated through a structured root cause analysis process. Corrective and Preventative Actions included Revision and Strengthening of Standard Operating Procedures (SOP's), Refresher Training and Competency development programs for employees and contractors, Enhancement of Permit to Work and Lock out/ Tag Out Procedures, Installation and upgradation of engineering controls, machine guards, interlocks, and safety devices, Reinforcement of Personal Protective Equipment (PPE) compliance through supervision and awareness campaigns,

Increased monitoring of Critical Operations and high risk activities, Sharing of Incident Learning across cross function to prevent recurrence.

The Company has undertaken and initiated the following measures to mitigate risks to ALARP (As low and reasonably Practicable):

- Strengthening Process Safety Management Systems and Risk Management methodologies.
- Upgrading Fire Protection Infrastructure, including Fire Water Networks, hydrant systems, alarms and emergency response equipment.
- Conducting Periodic Emergency Preparedness Drills and mock exercises
- Implementing Preventive and Predictive maintenance programs for critical equipment
- Enhancing industrial hygiene monitoring and occupational health surveillance
- Improving ventilation, containment and exposure control systems where required
- Conducting regular safety audits, compliance reviews, and management walkthroughs.
- Strengthening contractor safety induction, supervision and performance monitoring
- Encouraging employee participation through Safety Committees, near miss reporting and behavioural Safety Initiatives

Continuous Improvement

- The Company regularly reviews health & safety performance indicators and tracks the closure of corrective and Preventive Actions.
- Management remains committed to eliminating workplace hazards, reducing operational risks and fostering a culture of safety, health and well being across all operations.

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

Essential Indicators

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

The Company has identified and maintains active engagement with its key internal and external stakeholders, including employees, shareholders, local communities, customers, suppliers, vendors and banking partners. These stakeholder groups are integral to the Company's operations, business continuity and long-term strategic priorities. Through open, transparent and structured communication channels, the Company seeks to understand stakeholder expectations, address concerns in a timely manner and strengthen mutual trust. This engagement approach supports informed decision-making, responsible business conduct and alignment with the Company's objective of sustainable long-term growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	• Annual General Meeting • Shareholder meets • email • Stock exchange (SE) Intimations • Investor/ analysts meet/ conference calls • Annual report • Quarterly results • Media releases • Company/SE website	Need based and Quarterly calls	• Facilitating shareholders to raise concerns about company policies and strategy. • Informing and educating the investor company. • Assessing shareholder expectations and feedback.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and workers	No	• Senior leaders' communication/talk/ forum, briefing, goal setting and review meetings • Exit interviews • Union meetings • Wellness initiatives • Engagement survey • Email • Intranet • Flat screens • Websites • Circulars	Ongoing	• Professional development through career growth, training programs, and learning opportunities. • Performance incentives including rewards and recognition. • Safe and healthy work environment along with supportive company policies. • Fair grievance redressal processes. • Employee-friendly and engaging work policies.
Customers	No	• Website • Distributor/retailer/ Direct customer meets • Senior leader-customer meets /visits • Customer plant visits • Focus group discussion • Trade body membership • Complaints management • Information on packaging	Ongoing	• Gaining insight into client needs, industry dynamics, and business obstacles. • Recognizing opportunities to enhance products and services. • Evaluating investments and capabilities necessary to meet client demand. • Comprehending client data privacy and security requirements. • Leveraging knowledge of clients and industry landscape to identify areas for improvement, investments and capabilities to better serve clients while ensuring data protection.
Suppliers	No	• Communication and partnership meet • Plant visits, MoU and framework agreements • Trade association meets/ seminars • Professional networks • Contract management / review • Product workshops/ onsite presentations • Satisfaction surveys	Ongoing	• Consistent and reliable demand for products/ services. • Financial stability and good creditworthiness • Ethical practices and integrity. • Equitable business dealings. • Strong corporate governance
Government	No	• Advocacy meetings with local/ state / national and government and ministries	Frequent and need based	• Identify opportunities for sustainable growth. • Exchange thought leadership and insights on public and business matters. • Partner to develop solutions addressing social challenges. • Maintain compliance with all applicable laws, rules, and regulations.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Banks	No	- Email - Letters - Representation - In Person meeting (visit at banks) etc		
Communities	Yes			

PRINCIPLE 5 Businesses should respect and promote human rights

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. employees/ workers covered (D)	% (D / C)
Employees						
Permanent	2006	247	12.31%	2061	-	-
Other than permanent	-	-	-	-	-	-
Total Employees	2006	247	12.31%	2061	-	-
Workers						
Permanent	146	-	-	152	-	-
Other than permanent	2212	839	37.93%	2151	-	-
Total Workers	2358	839	35.58%	2303	-	-

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

Category	FY 2025-26 Current Financial Year					FY 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	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	
Employees										
Permanent Employees										
Male	1973	1062	53.83%	911	46.17%	2061	1158	56.18%	903	43.82%
Female	33	12	36.36%	21	63.64%	25	08	32%	17	68%
Other than Permanent Employees										
Male										
Female										
Workers										
Permanent workers										
Male	146	5	3.42%	141	96.58%	152	4	2.63%	148	97.37%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers										
Male	2212	2212	100%	0	0	2151	2151	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	4	Rs. 53,05,002	-(*)	-(**)
Key Managerial Personnel (#)	2	Rs. 1,08,00,000	-	-
Employees other than BoD and KMP	1968	Rs. 3,34,704	34	Rs. 405,600
Workers	147	Rs. 3,65,724	-	-

Notes:-

* Sitting fees paid to Independent Directors is not included for calculation of Median remuneration of BoDs

** Women Director is an Independent Director

Excluding the remuneration paid to Directors who fall under the category of KMP's (Key Managerial Personnel)

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	2.80%	1.88%

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

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

The Company has established a structured, multi-tier grievance redressal mechanism to address human rights-related concerns raised by stakeholders. Concerns received through email, written communication or other reporting channels are formally recorded and assessed for validity. Matters requiring further examination are referred to the empowered Ombudsman, who facilitates an impartial review by gathering relevant information, analysing facts and documenting findings along with recommended corrective actions. Based on the nature and severity of the concern, appropriate investigation and resolution measures are implemented.

The closure of such matters, including actions taken, is monitored by Senior Management and the Audit Committee, thereby ensuring accountability, transparency and effective oversight in the grievance redressal process.

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

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

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

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

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

The Company has established robust Whistle-blower and Prevention of Sexual Harassment (POSH) policies to provide a safe, confidential and structured mechanism for reporting concerns. These policies ensure that complaints are handled with strict confidentiality, protecting the identity of complainants and enabling employees to raise genuine concerns without fear of retaliation. Further, the Company's Code of Conduct expressly prohibits retaliatory behaviour against individuals who report concerns in good faith. Any act of retaliation is subject to appropriate disciplinary action, thereby reinforcing a culture of transparency, accountability, ethical conduct and trust across the organisation.

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

Yes. Bodal Chemicals is committed to respecting and upholding human rights across its operations through responsible business conduct, fair employment practices and compliance with applicable legal requirements. The Company also encourages its suppliers and value-chain partners to comply with applicable laws and align with established environmental, social and governance standards. This approach supports responsible sourcing, strengthens ethical business practices and promotes sustainable conduct across the value chain.

10. Assessments conducted:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	Not applicable

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

The Company has implemented a system of continuous internal assessment on the above issues and there were no risks/ concerns identified in the assessments on the above-mentioned issues. The Company is in compliance with all laws and regulations as applicable from time to time.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	10,93,297.80	8,83,580.40
Total fuel consumption (E)	36,56,410.85	25,55,453.50
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	47,49,708.65	34,39,033.90
Total energy consumed (A+B+C+D+E+F)	47,49,708.65	34,39,033.90
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00024053698 GJ / INR	0.000199566544 GJ / INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.004893 GJ/ International USD	0.004059 GJ/ International USD
Energy intensity in terms of physical output	16.997 GJ / MT	12.995 GJ / MT
Energy intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) 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.

PAT has been converted to CCTS. Target is to reduce the co2e emission by 2% from Baseline year 2023-24.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	10,13,856.48	-
(ii) Groundwater	9,72,633.88	8,74,647
(iii) Third party water	1,25,643.10	9,81,802
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	21,12,133.46	18,56,449
Total volume of water consumption (in kilolitres)	21,12,133.46	18,56,449
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.1069636563 litres/ INR	0.1077294131 litres/ INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2.1756 litres / international USD	2.1912 litres / international USD
Water intensity in terms of physical output	7,558.53 litres / MT	7,014.96 litres / MT
Water intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current financial year)	FY 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 (primary, secondary & tertiary treatment)	4,20,236.90	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment (primary, secondary & tertiary treatment)	35,032.10	2,95,052
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment (after neutralizing TDS)	-	1,11,160
Total water discharged (in kilolitres)	4,55,269	4,06,212

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

No

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism through the installation of Multiple Effect Evaporator (MEE) plant to treat effluent generated from SBG operations. The treated condensate is reused within the process.

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

Parameter	Please specify unit	FY 2025-26 (Current financial year)	FY 2024-25 (Previous financial year)
NOx	Kg/Day	11	12
SOx	Kg/Day	11	23
Particulate matter (PM)	Kg/Day	25	74
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	Kg/Day	0.198 WAD-CL2 Neutralizer 0.05 CPW CL2 Neutralizer	0.25 WAD-CL2 Neutralizer 0.16 SBP- CL2 Neutralizer 0.09 CPW CL2 Neutralizer
Others – please specify	Kg/Day	0.003 HCL Synthesis 0.003 HCL Dispatch	0.01 HCL Synthesis 0.01 HCL Dispatch

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

No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,47,355.60	2,45,711.70
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,15,622.60	1,74,262.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCo ₂ /Rs.	0.00002344636089	0.00002437100089
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0004769 tCO ₂ e / International USD	0.0004957 tCO ₂ e / International USD
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCo ₂		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not applicable	Not applicable

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

No

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

No.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	556.68	-
E-waste (B)	0.638	0.31
Bio-medical waste (C)	0.02	0.0050
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous Waste. Please specify, if any. (G)	1,11,856.78	67720.73
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	10,114.97	2,128.00
Total (A+B + C + D + E + F + G + H)	1,22,529.08	69849.04
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000006205176 MT / INR	4.05*10-6
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0001262 MT / International USD	8.37*10-5
Waste intensity in terms of physical output	0.4385 MT / MT of finished product	0.20
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	69,573.92	23,436.24
(ii) Re-used	-	-
(iii) Other recovery operations	37,900.86	22,069.14
Total	1,07,474.78	45,505.38
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	15,054.28	21,778.47
(iii) Other disposal operations	--	-
Total	15,054.28	21,778.47

Break up of Hazardous & non-hazardous waste -

TYPE OF SLUDGE	MT.
ETP sludge	8,479.39
Spent HCL	600.09
Distillation Residue	177.06
Gypsum, Iron Sludge	14,573.15
Spent acid like HCl & H2SO4, SBS Liquor	34,848.56
Spray dryer ash	6,781.78
Gypsum, Iron Sludge, Distill	22,313.71
Distillation Residue/ Tar	42.02
Spent acid like HCl & H2SO4, SBS Liquor	22,956.94
Iron Sludge	640.36
Hypo	493.35
Used Oil	2.7
Fly ash	7,628.97
Brine Sludge	2486

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

No

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

The Company has implemented responsible waste management practices across its locations to ensure safe recycling, treatment and disposal in compliance with applicable statutory requirements. Given the nature of chemical manufacturing, the use of certain hazardous materials is intrinsic to operations; however, the Company maintains stringent systems for their handling, storage, utilisation and disposal in line with applicable environmental and safety regulations.

Hazardous waste generated from wastewater treatment and air emission control systems is collected, stored and transported to authorised disposal facilities, co-processing units or approved end-users through the prescribed online manifest system. The Company also endeavours to maximise internal utilisation and recovery of liquid hazardous waste, with residual quantities routed to authorised users in accordance with regulatory provisions.

Continuous improvement is central to the Company's environmental management approach. Efforts are focused on reducing hazardous substance usage, improving raw material conversion efficiency, minimising waste generation and enhancing resource circularity. For instance, acidic effluent is neutralised on-site using hydrated lime to generate gypsum, which is supplied to the cement industry, thereby reducing effluent load and supporting beneficial utilisation of waste.

The Company's waste management framework is supported by environment and safety audits, occupational health and safety policies, safety training programmes, defined responsibility and accountability mechanisms, competence development, hazard identification and prevention measures, management of change protocols, fire safety systems, use of appropriate personal protective equipment and compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Overall, the Company's approach is aimed at strengthening resource efficiency, regulatory compliance and minimising environmental impact.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

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

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

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

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

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

Essential Indicators

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

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Gujarat Chamber of Commerce & Industry	State
2	Chemexcil	National
3	Gujarat Dyestuff Manufactures Association	State
4	Dyestuff Manufacturers Association of India	National
5	Vatva Industrial Association	State
6	Alkali Manufacturers Association of India (AMAI)	National
7	Sayakha Industries Association	State

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
Not applicable		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain
Not applicable				

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

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

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

Bodal Chemicals has put in place a structured community grievance redressal framework to ensure timely receipt and resolution of concerns raised by local stakeholders. At the site level, dedicated committees comprising cross-functional teams review complaints, undertake field assessments where required, and work towards appropriate resolution measures.

Each grievance is formally recorded and continuously tracked until its satisfactory closure. This systematic process enables timely responsiveness to community concerns and contributes to strengthening trust and long-term engagement with surrounding communities.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSME's/small producers	20.86%	26.68%
Sourced directly from within the district and neighbouring districts.	68.86%	57.95%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	2.17%	1.81%
Semi-urban	1.31%	1.68%
Urban	1.27%	1.54%
Metropolitan	0.59%	0.82%

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

Bodal Chemicals has established a structured mechanism for receiving, reviewing and resolving customer complaints and feedback. Customers may raise concerns through the Company's Marketing Heads, who act as the initial point of contact for recording and initiating the resolution process. Upon receipt of a complaint, the Marketing team assesses the matter and, where required, undertakes customer visits or seeks additional information to understand the issue in detail. Depending on the nature and complexity of the concern, matters are escalated to the relevant internal teams for review and resolution within defined timelines. Through this systematic complaint management framework, the Company aims to ensure timely, effective and accountable resolution of customer concerns, while strengthening service quality, customer satisfaction and continuous improvement.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil		Not applicable	Nil		Not applicable
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Product	Number	Reasons for recall
Voluntary recalls		Nil	
Forced recalls			

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

Yes, <https://www.bodal.com/files/titlepdf17503341186853faa69a182.pdf>

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 reporting period, there were no instances relating to advertising, delivery of essential services, cyber security or customer data privacy breaches, product recalls, or any penalties/actions imposed by regulatory authorities concerning the safety of products or services

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	
c. Impact, if any, of the data breaches	