Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L17124MH1986PLC166615
2. Name of the Listed Entity: Indo Rama Synthetics (India) Limited
3. Date of Incorporation: 28th April 1986
4. Registered Office Address: A-31, MIDC Industrial Area, Butibori, Nagpur-441122, Maharashtra, India
5. Corporate Address: Plot No. 53 & 54, Delhi Press Building, 2nd Floor, Phase-IV, Udyog Vihar, Gurugram-122015, Haryana, India
6. E-mail: corp@indorama-ind.com
7. Telephone: 91-124-4997000
8. Website: www.indoramaindia.com
9. Financial Year for which reporting is being done: 1st April 2025 to 31st March 2026
10. Name of the Stock Exchange(s) where shares are listed:
    i) BSE Limited
    ii) National Stock Exchange of India Limited
11. Paid-up Capital: ₹ 261.11 Crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:
    a) Name: Mr. Ashok Yadav
    b) Designation: Company Secretary & Compliance Officer
    c) E-mail: corp@indorama-ind.com
    d) Telephone: 91-124-4997000
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).

    The financial disclosures made in this report are on a standalone basis and are excerpted from the Company's Report and Accounts for FY 2025-26. The data related to social performance is on Standalone basis. The environmental disclosures are based on performance of Company's business.
14. Name of assessment or assurance provider - N.A.
15. Type of assessment or assurance obtained - N.A.

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	Manufacturing	Manufacturer of Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturized Yarn, Fully Drawn Yarn and Polyester Chips	96%

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	Polyester Staple Fibre	20302	40%
2	Polyester Filament Yarn	13999	13%
3	Draw Texturized Yarn	13999	24%
4	Polyester Chips	20131	22%

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	One	Five	Six
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	19*
International (No. of Countries)	28

*Includes 3 UTs

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

5.59% of the Total Operating Revenue of the Company.

c. A brief on types of customers

The Company's business is manufacturing Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturised Yarn, Fully Drawn Yarn and Polyester Chips. Its major clients include Yarn Spinners, Fabric Weavers & Knitters, Non-Woven Fabric manufacturers and bottle grade chip manufacturers.

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)	765	751	98.17%	14	1.83%
2.	Other than Permanent (E)	26	25	96.15%	1	3.85%
3.	**Total employees (D + E)**	**791**	**776**	**98.10%**	**15**	**1.90%**
			WORKERS			
4.	Permanent (F)	544	544	100%	0	0.0%
5.	Other than Permanent (G)	1857	1786	96.18%	71	3.82%
6.	**Total workers (F + G)**	**2401**	**2330**	**97.04%**	**71**	**2.96%**

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)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D + E)**	-	-	-	-	-
			DIFFERENTLY ABLED WORKERS			
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	**Total differently abled workers (F + G)**	-	-	-	-	-

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	3	Nil	0%

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	11.50%	0.13%	11.63%	11.30%	0.13%	11.43%	11.72%	0.23%	11.95%
Permanent Workers	4.65%	0.00%	4.65%	2.27%	0.00%	2.27%	3.88%	0.00%	3.88%

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

23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/subsidiary/ associate companies / joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Indorama Yarns Private Limited	Subsidiary	100%	No
2	Indorama Ventures Yarns Private Limited	Subsidiary	100%	No
3	Indorama Sustainable Polymers (India) Private Limited	Subsidiary	100%	No
4	Indorama Sustainable Polyester Yarns Private Limited	Subsidiary	100%	No

There is no associate/joint venture of the Company.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**

(ii) Turnover (in Rs.) 4518.73 Crore

(iii) Net worth (in Rs.) 563.77 Crore

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	Nil	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Nil	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	3	Nil	Resolved	5	Nil	Resolved
Employees and workers	Yes	Nil	Nil	-	Nil	Nil	-
Customers	Yes	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Nil	Nil	Nil	-	Nil	Nil	-

* Web-link for grievance redress policy https://indoramaindia.com/policies.php

26. Overview of the entity's material responsible business conduct issues and sustainability 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, and 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, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Government Policies	O	Policies on Quality Control Orders (QCO) & Rationalization of duty on man made fibre product chain from Raw Material to end Product.	NA	Positive
2	Rising Price of Raw Materials	R	The main Raw Materials of the Company is Purified Terephthalic Acid (PTA) & Monoethylene glycol (MEG) are subject to price fluctuation on crude oil price movement. This is directly impacting operation & profitability of the Company.	The Company is managing risks by procuring in time & maintaining inventory of its principal raw materials i.e. PTA & MEG in view of the market price movements.	Negative
3	Free Trade Agreements	O	Free Trade agreement entered into with UK & EU and proposed Free Trade Agreements with USA can significantly boost the growth of the Textile Sector in India	NA	Positive
4	Geo Political Tension	R	On going war between Ukraine & Russia and Israel & Palestine and rising tension between USA and Iran impacting Crude Oil supply chain, despite MOU signed between them for putting efforts to bring peace in the region.	Ongoing geopolitical tension is impacting the overall business.	Negative
5	Resource Efficiency	Risk	Resource efficiency is a significant challenge to IRSL to optimize its resources by using energy, water and Raw Materials optimally. IRSL can enhance operational efficiency, reduce costs and minimize environmental impact.	Through the use of efficient technology and process improvements, IRSL aims to optimize resource use and reduce inefficiencies This will help in improving its competitiveness in a world with limited resources, enhance productivity and promote a more sustainable future.	Negative
6	Health and safety	R	Occupational Health and Safety present significant risk to Company due to its labour intensive operations. Human error and equipment failure can lead to serious injury to workers & employees involved in manufacturing process.	Indo Rama provides regular training for its workers and employees involved in the manufacturing process to mitigate the risk and avoid incidence of any harm and injury. Furthermore, there is adequate attention on safety parameters to control the operations efficiently and risk free by monitoring SOPs regularly.	Negative
7	Data Security, Privacy and Cyber Security	R	Most companies today are conducting business using public Internet. Even though B2B may be relatively secure Considering limited exposure, yet it still requires opening up of doors to enable such transactions. While all attempts are made to secure systems, yet with the advent of new technologies, the adversaries are seeking new means to bypass the security measures and enter into the system. It is no more related to technical controls and with people being the weakest link. Attempts to break the barriers through social engineering is on the rise.	The organization has onboarded one of the leading consulting firms to manage its IT infrastructure and business applications. While several technical controls were already in place and operating independently, a **SIEM (Security Information and Event Management) solution** has been implemented to integrate security alerts from various systems and provide enhanced visibility and insights into the overall operating environment. A Sophos AV solution with **XDR (Extended Detection and Response)** suite has been deployed across servers, laptops, and desktops, along with encryption solutions, to strengthen cybersecurity defenses, mitigate risks from malicious threats, and prevent potential data breaches. These measures enable proactive threat detection, faster incident response, improved security monitoring, and better overall risk management.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) has brought out by the Ministry of Corporate Affairs advocates Nine Principles referred as P1-P9 as given below:

P1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

P2 Businesses should provide goods and services in a manner that is sustainable and safe.

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

P4 Businesses should respect the interests of and be responsive to all their stakeholders.

P5 Businesses should respect and promote human rights.

P6 Businesses should respect and make efforts to protect and restore the environment.

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 Businesses should promote inclusive growth and equitable development.

P9 Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes											
1.	a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available	https://indoramaindia.com/policies.php								
2.	Whether the entity has translated the policy into procedures. (Yes/No)		Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)		Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		The policies are based on prescribed principles, conformance to the spirit of international standards like ISO 9001, 14001, 45001, BIS, OEKO-TEX Standard -100.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.		We have identified key performance indicators (KPI) for the material issues finalized through the stakeholders' engagements and materiality assessment. The goals and targets against these KPIs are currently under development.								
6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.		Performance of each of the principles is reviewed periodically by various committees led by the Management and Board of Directors.								
Governance, leadership, and oversight											
7.	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (*listed entity has flexibility regarding the placement of this disclosure*).		As Indo Rama Synthetics (India) Ltd., we have always believed in driving business with purpose. Through reporting, we would like to communicate to our stakeholders our progress on environment, Social and Corporate Governance performance. Sustainability enables business to thrive in dynamically changing environments. We believe Sustainability is a journey, and while we believe there is more work to be done, we are poised to take up challenges and improvements through transforming our ways of doing business. Due to various initiatives, we have reduced our energy consumption and our carbon footprints. Innovation and adaptation will be key to overcoming challenges and building resilience, especially in the ever-changing environments around us. We aim to build resilience in our business and create values for our stakeholders.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies).		DIN: 00206807 Name: Mr. Om Prakash Lohia Designation: Chairman and Managing Director Telephone No.: 91-124-4997000 E-Mail ID:omprakash.lohia@indorama-ind.com								
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. The Company's Business Responsibility and Sustainability Reporting Committee is responsible for sustainability related issues.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by the Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	All the policies are reviewed periodically or on a need basis by departments heads, business heads, senior management personnel/ respective committees and placed before BoD as and when required. In the assessment, the efficacy of these policies is also reviewed and necessary changes to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company complies with the extant regulations as applicable. In case of any non- compliance, the Company reviews and take the needful action immediately.								

11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	N	N	N	N	N	N	N	N	N

12. If the answer to question (11) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Specialized experts are available on roll to advise in formulation and implementation of relevant policy(es) required for the Business Sustainability and betterment.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in a respective category covered by the awareness programmes
Board of Directors	2	Business, Strategy, risk and update of laws	100%
Key Managerial Personnel	2	Business, Strategy, risk and update of laws Related Party Transaction	100%
Employees other than BoD and KMPs	1	EHS Workshop	95%
Workers/officer	340	Organized various workshops/programmes/training to ensure Safety, awareness, improve work ethics & work culture, Time Management and also for the well being of the workers/ officers.	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):

The Company had not paid any monetary and non-monetary fines/penalties/punishment/award/ compounding fees/settlement amount in proceedings (by entity or by Directors/KMPs) with regulators /law enforcement agencies /judicial institutions, in the financial year 2025-26 on materiality threshold except the followings:

a) Fine of ₹11,800/- (Rupees Eleven Thousand Eight Hundred only) inclusive taxes was imposed on the Company by the National Stock Exchange of India Limited (NSE) in respect of two-days delay in filing of half yearly disclosures of Related Party Transactions for the Financial Year ended March 31, 2025, pursuant to Regulation 23(9) of SEBI LODR Regulations.

b) Fine of ₹87,320/- (Rupees Eighty Seven Thousand Three Hundred and Twenty only) inclusive taxes was imposed on the Company by the each Stock Exchanges namely the National Stock Exchange of India Limited (NSE) and The BSE Limited (BSE) in respect of thirty seven days delay in re-constitution of the Audit Committee for the appointment of Woman Director in place of exiting Woman Director on completion of her continuous second tenure of appointment, during the period 18th May 2025 to 23rd June 2025, pursuant to Regulation 18(1) of SEBI LODR Regulations.

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

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

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

Not Applicable

Case Details	**Name of the regulatory/ enforcementagencies/ judicial institutions**
NA	NA

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

Yes, the Company has Zero tolerance of any malpractice that may be classified as corruption, bribery or giving/ receipt of bribes. The same has been mentioned in the Anti-Corruption Policy. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons to ensure compliance with applicable anti-bribery laws, rules and regulations. This policy is applicable to all individuals working at any level and grade, including Board Members and Senior Management Personnel, other employees, consultants, interns, contractors, agents or any other person associated with the Company and such person acting on behalf of the Company.

Weblink to the Policy is: https://indoramaindia.com/pdf/Anti-Corruption-Policy.pdf

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

There have been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery/corruption against directors/KMPs/employees/workers that have been brought to the Company's attention.

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

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

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

Not Applicable

8. Number of days of accounts payables (Accounts payable *365) / Cost of Goods/Services Procured) in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	113	111

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.	Purchases from trading houses as % of total purchases	NIL	NIL
	b.	Number of trading houses where purchases are made from	NIL	NIL
	c.	Purchases from the top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	14%	27%
	b.	Number of dealers/distributors to whom sales are made	67	122
	c.	Sales to top 10 dealers/Distributors as % of total sales to dealers/distributors	64%	57%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	24%	30%
	b.	Sales (Sales to related parties /Total Sales)	NIL	0.02%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	99%	98%
	d.	Investments (Investments in related parties / Total Investments made)	100%	100%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
0	Nil	0%

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

Yes, we have processes in place to avoid and manage conflict of interests involving members of the Board. The Company has "Code of Conduct for Board of Directors" that follows the full process as prescribed under SEBI LODR and Companies Act, 2013. The Code of conduct requires all the directors, senior management , and employee to avoid situations in which their personal interest could conflict with interest of the Company. The guiding principle is that any conflict or potential conflict must be disclosed to higher management for guidance and appropriate action. Although it is impossible to provide comprehensive guidance in this area, the Company is committed to identifying and managing conflicts of interest to ensure the highest level of ethical standards.

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

ESSENTIAL INDICATORS

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

2. a. *Does the entity have procedures in place for sustainable sourcing?*

We are in the process of developing a framework for sustainable sourcing across the portfolio.

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

Not Applicable

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

The Company does not have any specific product to reclaim at the end of life. However, at the plant sites, there are system in place to recycle, reuse and dispose in line with regulatory requirement for the above waste being generated during course of manufacturing.

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.

EPR is applicable to the Company as Brand Owner with respect to its plastic packing requirements for its products. Company is following EPR compliance as per guidelines of CPCB for Plastic Waste Management.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective/ Assessments (LCA) for any of its products (for the manufacturing industry) or for its services (for the service industry)? Yes/No

No. No Life Cycle Assessment carried out for any product of the Company.

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

Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Packing Material (Paper Tube)	49%	47%

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastic (including packaging)	Nil	Nil	1141.1 MT	Nil	Nil	930.69 MT
E-Waste	Nil	Nil	9.44 MT	mt	Nil	4.49 MT
Hazardous waste	Nil	Nil	12.99 MT	Nil	Nil	21.03 MT
Teg Slurry	Nil	Nil	48.08 MT	Nil	Nil	56.04 MT
Other waste	Nil	Nil	5374.93 MT	Nil	Nil	4596.68 MT

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
Nil	0%

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)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (B)	% (F/A)
Permanent employees											
Male	751	751	100%	751	100%	0	0%	0	0%	0	0%
Female	14	14	100%	14	100%	0	0%	0	0%	0	0%
Total	**765**	**765**	**100%**	**765**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	25	0	0%	25	100%	0	0%	0	0%	0	0%
Female	1	0	0%	1	100%	0	0%	0	0%	0	0%
Total	**26**	**0**	**0%**	**26**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (B)	% (F/A)
Permanent Workers											
Male	544	544	100%	544	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**544**	**544**	**100%**	**544**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent workers											
Male	1786	1786	100%	1786	100%	0	0%	0	0%	0	0%
Female	71	71	100%	71	100%	0	0%	0	0%	0	0%
Total	**1857**	**1857**	**100%**	**1857**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

c. Spending on measures towards well being of Employees and Workers (Including permanent and other than permanent in the following format:-

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost Incurred on well-being measures as a % of total revenue of the Company	**0.05%**	**0.09%**

2. Details of retirement benefits, for the 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/NA)	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/NA)
PF (with respect to pension)	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	No	100%	100%	No
ESI	4.88%	77.34%	Yes	4.19%	77%	Yes
Others – please specify	N.A	N.A	N.A	N.A	N.A	N.A

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.

There is no employee/worker employed with disabilities.

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.

There is no employee/worker employed with disabilities.

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*	N.A	N.A	N.A	N.A
Female*	N.A	N.A	N.A	N.A
Total	N.A	N.A	N.A	N.A

*No parental leave was availed by any Male/Female employee/worker during the reporting period.

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Yes, being managed by grievance redressal Committee
Other than Permanent Workers	Yes	Yes, being managed by grievance redressal Committee
Permanent Employees	Yes	Yes, being managed by grievance redressal Committee
Other than Permanent Employees	Yes	Yes, being managed by grievance redressal Committee

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

We recognise our employees' right to assemble, communicate and join association of their choice in matter related to their employment within the preview of our policies and procedures.

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (C/D)
Total Permanent Employees						
Male	751	0	0%	749	0	0%
Female	14	0	0%	14	0	0%
Total Permanent Workers						
Male	544	544	100%	573	573	100%
Female	0	0	0%	0	0	0%

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (B)	% (F/D)
					Employees					
Male	751	751	100%	498	66%	749	749	100%	438	58%
Female	14	14	100%	14	100%	14	14	100%	14	100%
Total	**765**	**765**	**100%**	**512**	**67%**	**763**	**763**	**100%**	**452**	**59%**
					Workers					
Male	544	544	100%	20	4%	573	296	52%	16	3%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**544**	**544**	**100%**	**20**	**4%**	**573**	**296**	**52%**	**16**	**3%**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
			Employees			
Male	751	674	90%	749	650	87%
Female	14	12	86%	14	5	36%
Total	**765**	**686**	**90%**	**763**	**655**	**86%**
			Workers			
Male	544	544	100%	573	573	100%
Female	-	-	-	-	-	-
Total	**544**	**544**	**100%**	**573**	**573**	**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 of such a system?

Yes. Occupational health and safety management system has been implemented by the entity. Indo Rama is ISO 45001:2018 accredited for the system. Internal audits by cross functional certified auditors along with surveillance/recertification audits are conducted by certifying agency M/s SGS. We have 'Occupational Health and Safety Policy' to meet the standards.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Hazard identification and Risk Assessment (HIRA) of all routine and non-routine activities of all operation & maintenance departments carried out. We have implemented work permit system for all non-routine and critical activities where job safety analysis (JSA) & energy isolation plan (EIP) are must as a part of work permit system. Regular training on work permit systems, HIRA & JSA are being conducted for employees. The Company provides periodic training to its employees and contractual workers on Health and Safety for identifying and reporting unsafe practices and areas. A robust framework is in place to identify and report unsafe practices and areas, to ensure safe working conditions. Inspection of the workspace, and evaluations of the equipment, tools, and machinery help to ensure workplace safety.

c. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks.

Yes, the Company has process in the form of stop work for all workers and to report work related hazards and to remove themselves from such risk.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes. Indo Rama's plant in Butibori features a full-fledged health centre with highly trained doctors and nurses, as well as an ambulance and other medical services, which give medical help to employees, their families, contractors, and the public 24 hours a day, seven days a week. Employee health checks on a regular basis, as well as advice on health, diets, and exercise, are some of the health centre's other essential tasks.

New first aid boxes have been provided at all, plant areas. A periodic medical examination of all at the site has been done. Health awareness lectures have been conducted from time to time.

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

Safety Incident/ Number	Category (including contract workforce)	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	0.41	0.14
	Workers		
Total recordable work-related injuries	Employees	1	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	1

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

i. Hazard identification, Risk Assessment and Management is done in accordance with Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure.

ii. Hierarchy of controls is followed for application of risk control measures, Control Plans commensurate to risk are deployed before execution of job. No job is executed until risks are brought to acceptable range.

iii. Safety Committees are in place at various levels to review the adequacy of resources for safety and to provide support for safety management system deployment.

iv. Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across sites

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	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Working Conditions	100%
Health & Safety	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. Needful correction actions were taken to prevent reoccurrence of safety-related incidents.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of the death of:

(A) Employees (B) Workers

The Company extends life insurance coverage for work related death of its employees and workers.

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

The Company confirms with value chain partners to ensure timely deduction and deposit of statutory dues.

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

	Total no. of affected employees/ workers		No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current FinancialYear)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	1	0	1

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

There are no transition assistance programs to facilitate continued employability and management of career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by the value of business donewith such partners) that were assessed
Health and safety practices	0
Working Conditions	0

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

There are no significant risk/concerns arising from the assessment.

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.

Indo Rama's business is manufacture of Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturized Yarn, Fully Drawn Yarn, and Polyester Chips, hence in line with its business models, the Company has identified the following as Key Stakeholders groups:

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

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Press release, dedicated email ID for investor grievance, Quarterly results, Annual Reports, AGM (Shareholders interaction), Stock Exchange fillings and corporate website	As and when required	To understand their need and expectation which are material to the Company's financial performance, ESG performance, etc.
Employees & Workers	No	Employee engagement survey Circular and massages from Corporate and line management Welfare initiative for employee and their families	As and when required	Employees' growth and benefits, their expectation, career growth, professional development and skill training
Customers	No	Business interactions, client satisfaction surveys	Regular	Customer satisfaction and feedback, timeline, challenges that are faced during execution
Suppliers/ contractors	No	Regular supplier meet	As and when required	Need and expectation, schedule, supply chain issue, need for awareness and other training.
Government	No	Press release, quarterly results, Annual Reports, sustainability/ stock exchange fillings, issue specific fillings, representations	As and when required	Reporting requirement, Statutory Compliance, support from authority and resolution of issues
Community	Yes	Engagement for improving health awareness & participation in various social/ religious events.	As and when required	Harmonious relationship
Media	No	Press release, Quarterly results, Annual Reports, AGM (Shareholders interaction), Stock Exchange fillings and corporate website	As and when required	Performance reporting

LEADERSHIP INDICATORS

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

   We communicate with our stakeholders mainly through the annual report, websites and the annual general meeting (AGM), we engage with our investors directly through our investor relations department and have a constant dialogue with them throughout the year on key environment, social and governance (ESG) related issues.

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

   Yes, Stakeholders input are obtained as part of our Stakeholders Engagement Materiality Assessment, which serves as the foundation of developing material topics. Thereafter, a roadmap and goals are developed using the identified material topics.

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

   Nil

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

1. Employees and workers who have been provided with training on human rights issues and policies 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. of employees / workers covered (D)	% (D / C)
			Employees			
Permanent	765	610	80%	763	600	79%
Other than permanent	26	0	0	21	0	0
Total Employees	791	610	77%	784	600	77%
			Workers			
Permanent	544	538	99%	573	569	99%
Other than permanent	1857	1783	96%	1956	1879	96%
Total Workers	2401	2321	97%	2529	2448	97%

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)	% (F / D)
				Employees						
Permanent										
Male	751	0	0%	751	100%	751	0	0%	751	100%
Female	14	0	0%	14	100%	14	0	0%	14	100%
Other than Permanent										
Male	25	0	0%	25	100%	20	0	0%	20	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%
				Workers						
Permanent										
Male	544	0	0%	544	100%	573	0	0%	573	100%
Female	0	0	0%	0	100%	0	0	0%	0	100%
Other than Permanent										
Male	1786	1456	82%	330	18%	1892	1577	83%	315	17%
Female	71	71	100%	0	0	64	64	100%	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)	3	3.2950	0	-
Key Managerial Personnel	2	0.9057	0	-
Employees other than BoD and KMP	746	0.0570	14	0.0551
Workers	544	0.0613	0	-

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	0.10%	0.87%

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**

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

We are committed to human rights issues in all spheres of our business and provide requisite. Trainee from time to time.

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	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013(POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

We have POSH Committee in place to look after such cases.

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

No

10. Assessments for the year:

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

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

LEADERSHIP INDICATORS

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

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

   Not Applicable

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	100%

4. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. **Not Applicable**

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

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		
Total electricity consumption (A)	**0**	0
Total fuel consumption (B)	**0**	0
Energy consumption through other sources (C)	**0**	0
Total energy consumed from renewable sources (A+B+C)	**0**	0
From non-renewable sources		
Total electricity consumption (D)	**947015.4924**	883301.42
Total fuel consumption (E) Coal +FO+ Diesel +Petrol) in GJ	**3115208.92**	3151029.48
Energy consumption through other sources (F)	**0**	0
Total energy consumed from non- renewable sources (D+E+F)	**4062224.413**	4034330.90
Total energy consumed (A+B+C+D+E+F)	**4062224.413**	4034330.90
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	**0.000089898810 GJ/Rupee**	0.000101112571 GJ/Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**0.00182854179 GJ/Rupee**	0.00224267502 GJ/Rupee
Energy intensity in terms of physical output	**8.556 GJ/MT**	9.90 GJ/MT
Energy intensity *(optional)* – the relevant metric may be selected by the entity	**-**	-

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

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

   No

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	0	0
(ii) Groundwater	0	0
(iii) Third party water	2248784	2229971.10
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2248784	2229971.10
Total volume of water consumption (in kilolitres)	2248784	2229971.10
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000497666 M3/Rupee	0.0000558898 M3/Rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0010122 M3/Rupee	0.0012396 M3/Rupee
Water intensity in terms of physical output	4.736 M3/MT	5.47 M3/MT
Water intensity*(optional)* – the relevant metric may be selected by the entity	-	-

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

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	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
– With treatment – please specify level of treatment (Primary Treatment)	805376.8	910003.7
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment (recycled and reused water for plant operations)	814796	708126
Total water discharged (in kilolitres)	**1620172.8**	**1618129.70**

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.
No

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

Ambient Air Quality at Different Location in Plant

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	µg/m3	12.89	13.51
SOx	µg/m3	8.18	8.64
Particulate matter (PM)	PM2.5- µg/m3 PM10 - µg/m3	26.93 ($PM_{2.5}$) 57.51 (PM_{10})	28.60 ($PM_{2.5}$) 61.70 (PM_{10})
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others– please specify		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, From MPCB Authorized Test Lab Earth Care Labs Private Limited

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 **CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,** if available)	Metric tonnes of CO_2 equivalent	307973.6162	303961.03
Total Scope 2 emissions (Break-up of the GHG into **CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,** if available)	Metric tonnes of CO_2 equivalent Co_2e/MT	193348.9964	180340.71
Total Scope 1 and Scope 2emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Co_2e/Rupee	0.000011094 TCo_2e/Rupee	0.00001213806 TCo_2e/Rupee
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)		0.000225662 TCO2E/Rupee	0.00026922217
Total Scope 1 and Scope 2 emission intensity in terms of physical output		1.0559 Tco2e/MT	1.19
Total Scope 1 and Scope 2 emission intensity *(optional)*– the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **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)(Non-hazardous)**	1141.10	930.6876
E-waste **(B)**	9.435	4.49
Bio-medical waste **(C)**	0.055	0.0536
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	6.24	7.66
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G) wastewater sludge like DAF Unit sludge**	4.56	3.85
Other Hazardous waste. Please specify, if any. **(G) Used Oil/Lubricant**	12.989	20.997
Other Hazardous waste. Please specify, if any. **(G) Lab Waste**	1.36	1.09
Other Non-hazardous wastegenerated **(H).** Please specify, if any. Used Oil/Lubricant (Break-up by composition i.e., by materials relevant to the sector)	As below	As below
Slag Ash Waste	20860.24	30689.37

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Bed Ash + Fly Ash Waste	16500	12952.42
Canteen Waste	108.77	109.23
Paper Waste	1268.56	1149.88
Iron/Copper/Aluminum Waste	590.76	271.1173
Wood Waste	332.60	363.23
Waste (POLY,POY,PSF,DTY)/NON HAZARDDOUS	5374.93	4596.689
Teg Slurry waste	48.07	56.043
Others (Mix Garbage)	62.79	79.7
Total (A + B + C + D + E + F + G + H)	46322.46	51236.51
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000010251 (Ton/Rupee)	0.0000012841 (Ton/Rupee)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000209 (Ton / Rupee)	0.0000284305 (Ton/Rupee)
Waste intensity in terms of physical output	0.0975 Ton /MT	0 .126 Ton /MT
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	8388.339	6969.37088
(ii) Re-used	20914.557	30757.563
(iii) Other recovery operations	16895.39	13395.35
Total	**46198.286**	**51122.28388**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	5.975	4.994
(ii) Landfilling	0	0
(iii) Other disposal operations	108.77	109.23
Total	**114.75**	**114.224**

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.

As per certain environmental compliance for waste management under CPCB /MPCB norms, we are following periodic compliances diligently, due to this we have separate and several waste management handler & venders to pick & managed Hazardous + Non-Hazardous waste periodically.

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: **Yes**

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

LEADERSHIP INDICATORS

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

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area : **MIDC, Butibori, Nagpur, Maharashtra**

(ii) Nature of operations : **Production of Polyester Filament Yarn & Draw Texturised Yarn, Polyester Staple Fibre, Polyester Chips**.

(iii) Water withdrawal, consumption and discharge 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	0	0
(ii) Groundwater	0	0
(iii) Third party water	2248784	2229971.10
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	2248784	2229971.10
Total volume of water consumption (in kilolitres)	2248784	2229971.10
Water intensity per rupee of turnover *(Water consumed /turnover)*	0.0000497182	0.0000558898
Water intensity*(optional)* – the relevant metric may be selected by the entity	4.736	5.47
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment(with Primary treatment)	805376.8	910003.7
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment (Treated water Quality within a MPCB Norms)	814796	708126
Total water discharged (in kilolitres)	1620172.8	1618129.7

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO2 equivalent	Nil	Nil
Total Scope 3 emissions per rupee of turnover		Nil	Nil
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity		Nil	Nil

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

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

Our Manufacturing Plant is under MIDC thus it is not surrounded by ecologically sensitive area, therefore we do not possess any direct & indirect impact on biodiversity.

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

Sr. No	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along with summary)*	Outcome of the initiative
	Nil	Nil	Nil

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

We are focusing on business risks, their mitigation and controls are under discussion. Compliance issues are also discussed and monitored closely by the leadership team.

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

Our plant operates with Valid Environmental Clearance and have valid Consents from the Maharashtra Pollution Control Board. The sites comply with all conditions prescribed as part of these approvals and those by various Central and State government authorities. The impact of the operation is thus well within those predicted and prescribed ranges.

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

Not Applicable

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

a. By the listed entity : **NIL**

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners" **Not Applicable**

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

ESSENTIAL INDICATORS

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

We are members of nine trade and industry chambers/ associations, as detailed in 1(b).

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	Butibori Manufacturers' Association	State
2	Confederation of Indian Industry	State
3	Confederation of Indian Textile Industry	State
4	FICCI	National
5	PTA - Users Association	State
6	Federation of Indian Export Organization	National
7	Vidarbha Industries Association	State
8	The Synthetics & Rayon Textiles Export Promotion Council	State
9	PHD Chamber of Commerce	National

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

There is no action taken or underway against the Indo Rama Synthetics (India) Limited on any issues related to anti-competitive conduct.

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted to such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
	Nil	Nil	Nil	Nil	N.A.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

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

We have kept Register at our main security gate to receive and redress grievances of the community.

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 MSMEs/ small producers	3.16%	4.78%
Directly from within India	100%	100%

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	Nil	Nil
Semi-urban	Nil	Nil
Urban	100%	100%
Metropolitan	Nil	Nil

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Nil	NA

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

S. No.	State	Aspirational District	Amount spent (In Rs)
1.	Haryana	Kurukshetra	25,00,000

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

   (b) From which marginalized /vulnerable groups do you procure?-**N.A.**

   (c) What percentage of total procurement (by value) does it constitute?- **N.A.**

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

S. No.	Intellectual Property based on Intellectual Property based on	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating
	Nil	N.A.	N.A.	N.A.

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

Name of authority	Brief of the Case	Corrective action taken
Nil	Nil	Nil

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	DSB International Public School, Kurukshetra	To promote quality education support.	100%

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.

   Any query/complaint is reported by customer to Marketing / CTS by verbal message or written communication or through mail. CTS Person visits the customer, gather information, suggest suitable parameters, take trials, collect sample (if available) and send to plant with all details for further analysis.

   Plant analyzes the sample/ report and gives results/ feedback which is sent to customer and close the query/ complaint. Sometimes goods are returned/claims are entertained, in case material is not workable before closing complaint/ query.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as the Company does not have a specific product usability requirement.
Safe and responsible usage	
Recycling and/or safe disposal	

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	NIL	N.A.	NIL	NIL	N.A.
Advertising	NIL	NIL	N.A.	NIL	NIL	N.A.
Cyber-security	NIL	NIL	Implemented threat Management Solutions- Sophos XDR Solution for all Laptops, Desktops & Services. Device encryption tool has been deployed to all laptops to safeguard data & avoid breach in case of loss of device. Legacy firewalls have been upgraded & replaced with currently supported next generation devices.	NIL	NIL	Implemented threat Management Solutions- Sophos XDR Solution for all Laptops, Desktops & Services. Device encryption tool has been deployed to all laptops to safeguard data & avoid breach in case of loss of device. Legacy firewalls have been upgraded & replaced with currently supported next generation devices.

	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	
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

4. Details of instances of a product recall on account of safety issues:

   There are no instances of products recalls or forced recalls on safety issues.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

   Yes, the Company has a framework/policy cyber security and risks related to data privacy, available at https://indoramaindia.com/pdf/policies/Risk-Management_Policy.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 the safety of products/services.

   None

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 – **NIL**

   c. Impact, if any, of the data breaches – **NIL**

LEADERSHIP INDICATORS

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

   Refer to https://indoramaindia.com

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

   Our products does not require any information/education for safe and responsible usage.

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

   The Company does not deal with any essential services.

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

   Yes, all products manufactured by us are compliant with mandatory codes, specifications, industry regulations and customer satisfaction survey conducted.