July 30, 2026

BSE Limited
Department of Corporate Services,
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip Code No: 542665
Debt Segment Code: 977028

National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, C-1, Block G
BKC, Bandra (E), Mumbai – 400051
Company Symbol: NEOGEN

Sub: Business Responsibility and Sustainability Report and Assurance Report for the financial year 2025-26 (BRSR).

Dear Sir/Madam,

In accordance with the requirement of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the BRSR and BRSR Assurance Report for the Financial Year 2025-26. The BRSR and BRSR Assurance Report also forms part of our Integrated Annual Report for the Financial Year 2025-26, submitted to the exchange(s) vide letter dated July 30, 2026.

The aforesaid report is also available on website of the Company https://neogenchem.com/wp-content/uploads/Neogen-Chemicals_AR26_Final.pdf and https://neogenchem.com/wp-content/uploads/integrated-annual-report-fy-25-26.pdf

Kindly take the above information on your record.

Yours faithfully,
For Neogen Chemicals Limited

UNNATI RAJESH KANANI
Digitally signed by UNNATI RAJESH KANANI
Date: 2026.07.30 23:12:04 +05'30'

Unnati Kanani
Company Secretary & Compliance Officer
Mem. No: A35131
Encl: A/a

Business Responsibility & Sustainability Report 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24200MH1989PLC050919
2.	Name of the Listed Entity	Neogen Chemicals Limited
3.	Year of incorporation	1989
4.	Registered office address	Office No.1002, 10th Floor, Dev Corpora Bldg., Opp. Cadbury Co., Eastern Express Highway, Pokhran Rd. No. 2, Khopat, Thane (W) 400 601, India
5.	Corporate address	Office No.1002, 10th Floor, Dev Corpora Bldg., Opp. Cadbury Co., Eastern Express Highway, Pokhran Rd. No. 2, Khopat, Thane (W) 400 601, India
6.	E-mail	investor@neogenchem.com
7.	Telephone	+91 22 2549 7300
8.	Website	www.neogenchem.com
9.	Financial year for which reporting is being done	April 1,2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹26,38,16,740 consisting of 2,63,81,674 Equity Shares of a Face Value of ₹10 each
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Dr. Harin Kanani - Managing Director 022-25497300 investor@neogenchem.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 - Covering corporate offices at Thane and Vadodara along with operational sites at Mahape, Karakhadi, Patancheru and Dahej.
14.	Name of assurance provider	Bureau Veritas (India) Private Limited
15.	Type of assurance obtained	Reasonable Assurance for BRSR Core KPI's

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Organic chemicals	Engaged in manufacturing of Bromine Compounds, Advanced Intermediates and Custom Synthesis & Contract Manufacturing	87.13%
2	Inorganic chemicals	The portfolio includes specialty, inorganic lithium- based chemical products which find applications across multiple industries	12.87%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Organic Chemicals	20119	87.13%
2	Inorganic Chemicals		12.87%

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	4	2	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	17 States and 03 Union Territories
International (No. of Countries)	36 countries

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

29.17%

c. A brief on types of customers

Neogen Chemicals Ltd. caters to a diverse range of customers across high-growth industries, including pharmaceuticals that rely on its high-purity intermediates for manufacturing processes. Engineering firms utilize the company's engineering fluids, polymer additives, and construction chemicals for industrial applications. Agrochemical manufacturers source intermediates and custom-synthesized products for pesticides and crop protection. The electronics sector benefits from electronic chemicals vital for semiconductor production. Battery chemical customers, especially in lithium-ion materials for electric vehicles and energy storage, form a fast-expanding segment driven by sustainability trends. Additionally, aroma chemicals and flavours producers, water treatment plants, and eco-friendly chemical users leverage specialized formulations like vinyl acetate monomer (VAM). With custom synthesis and contract manufacturing capabilities, Neogen supplies over 258 products, boasting exports at 29.17% of turnover to 36 countries.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)*	392	372	95%	20	5%
2	Other than Permanent (E)	0	0	0	0	0
3	**Total employees (D + E)**	**392**	**372**	**95%**	**20**	**5%**
WORKERS						
4	Permanent (F)	288	288	100%	0	0
5	Other than Permanent (G)	309	306	99%	3	1%
6	**Total workers (F + G)**	**597**	**594**	**99%**	**3**	**1%**

b. Differently abled Employees and workers:

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

**Note – The employee count also includes permanent employees from the Koproli warehouse.*

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (Including Managing Director and Whole Time Director)	8	1	13%
Key Management Personnel (Including CFO and CS)	2	1	50%

22. Turnover rate for permanent employees and workers

	F.Y. 2025-26 (Turnover rate in current FY)			F.Y. 2024-25 (Turnover rate in previous FY)			F.Y. 2023-24 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	19%	18%	19%	0	18%	26%	11%	25%
Permanent Workers	19%	0	19%	21%	0	21%	29%	0	29%

**Note: The calculation done is on the basis of Average number of persons employed in a category as (Persons employed in the category at the beginning of FY + Persons employed in the category at the end of FY) /2.*

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

23. (a) Holding Subsidiary and Associate Companies (including 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	Dhara Fine Chem Industries	Joint Venture	90%	No
2	Neogen Ionics Limited	Wholly Owned Subsidiary	100%	No
3	Neogen Chemicals Japan Corporation Limited	Wholly Owned Subsidiary	100%	No
4	Neogen Morita New Materials Limited	Step Down Subsidiary	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 ₹ Crores): ₹ 855.49

(iii) Net Worth (in ₹ Crores): ₹ 853.80

VII. Transparency and Disclosure 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)	F.Y. 2025-26			F.Y. 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, a mechanism is in place to interact with community leaders to understand and address their concerns, if any	0	0	-	0	0	-
Investors (other than shareholders)	Yes, a mechanism is in place wherein certain Company representatives and the IR Agency of the Company understands and addresses their concerns, if any	0	0	-	0	0	-
Shareholders	Shareholders may register their Complaints at "https://smartodr.in/login"https://scores.gov.in/scores/Welcome.html. Smart ODR at https://smartodr.in/login Also, the Company has given Investor relations contact at https://neogenchem.com/investor contacts/	0	0	-	1	0	Resolved
Employees and workers	Yes, HR policy and Code of Conduct of the Company. Further the company has also registered on SHE BOX portal for grievances under POSH Act.	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	F.Y. 2025-26			F.Y. 2024-25		
		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	Quality policy and Annual Customer Satisfaction Survey is done on timely basis.	10	0	Resolved	11	0	Resolved
Value Chain Partners	Yes, BRSR Policy and Suppliers Code of Conduct	0	0	-	0	0	-
Others (please specify)	Not Applicable	0	0	-	0	0	-

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Risk	Given the mounting regulatory landscape surrounding energy management and alternative fuels, it's crucial for the Company to prioritize efficient and environment friendly energy sources.	The Company consistently conducts energy-saving assessments to identify opportunities for enhancing energy efficiency across its operations. Key initiatives encompass the deployment of energy-efficient technologies, infrastructure upgrades, and the adoption of smart energy management systems. Additionally, they prioritize the utilization of renewable energy sources and aim to elevate their proportion in the energy mix.	Negative financial impact is incurred due to increased operational costs from fluctuating energy prices or potential regulatory changes
2	Occupational Health & Safety	Risk	The chemical sector's workforce is consistently exposed to hazards and chemical risks. As a responsible corporate citizen, it is imperative for the Company to protect its workforce by implementing initiatives and strict protocols to minimize the risk of incidents and mishaps.	The company emphasizes employee well-being with a thorough Health and Safety Management Plan. Prioritizing prevention and mitigation, they actively identify and manage potential hazards for a safe working environment. The Process Safety and Risk Management protocols include stringent measures aligned with or surpassing industry standards to prevent accidents and control risks.	Negative financial impact is incurred due to increased expenditure over initiatives and assets management.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Waste Management	Risk	Effective waste management is crucial for the Company to uphold responsible operations and ensure safety. Given the nature of its operations, the Company produces substantial waste, including solvents and chemicals potentially harmful to the environment and human health. Encouraging safe disposal practices is imperative for ensuring sound waste management.	The Company responsibly manages its solid waste by disposing of it at authorized landfills and incinerators according to its policy.	Negative impact is endured due to measures of waste handling and management.
4	Climate Change	Risk	Given the growing focus on governance concerning carbon emissions and climate change, it's crucial for the Company to closely monitor exhaust and complex emissions to avoid financial losses in the form of fines and penalties.	The Company gives priority to utilizing renewable energy sources for powering its operations. Additionally, it invests in energy-efficient equipment and technologies to decrease energy consumption and lower greenhouse gas emissions. As part of its environmental stewardship, the company actively investigates opportunities for Carbon Capture, Utilization, and Storage (CCUS) to mitigate its carbon footprint.	Additional costs are incurred for the monitoring and management of emissions, resulting in negative implications.
5	Compliance	Risk	Ethical operations and governance is the reflection of responsible compliance of the Company. Being, a chemical manufacturer it is critical for the company to be compliant with applicable set of regulations and norms and hence, avoid getting penalized.	The Company is dedicated to fulfilling all relevant legal obligations, ensuring that its operations fully comply with the law. To oversee compliance efforts, regular quarterly assessments are conducted. These assessments entail a comprehensive examination of processes, procedures, and practices to detect any instances of non-compliance or potential risks. Through proactive compliance monitoring, the Company promptly addresses issues and implements corrective actions.	Negative implications are observed due to investments to ensure compliance within the processes and Implications would be positive as the company adheres to Compliances and this outweighs the cost that would be incurred due to non-compliance

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Water & effluent	Risk	Water plays a critical role in multiple processes within the Company's operations. Responsible management not only enhances stakeholder trust but also ensures the systematic discharge of effluents, thereby averting penalties.	The Company has robust initiatives to ensure 100% wastewater effluent treatment as follows: • Karakhadi, Vadodara Plant contains an effluent treatment plant with primary (chemical), secondary (biological), and tertiary (disinfection) treatment facilities. • Mahape Plant disposes off liquid effluent in a shared wastewater treatment plant. • Dahej SEZ plant successfully operated a zero liquid discharge (ZLD) system, which processes 100% of the wastewater generated for recovering and recycling water. • Dahej and Patancheru has an STP for domestic water treatment; however, no industrial water was generated in the current financial year. The company has installed an ETP at all its Plants for treating industrial water which will be generated.	Financial negative impact is incurred due to potential risk of increased cost of waste water treatment.
7	Human Rights	Risk	Ensuring adherence to human rights throughout all operations and preventing any form of exploitation is paramount to the Company. Noncompliance with human rights standards damages the Company's reputation.	The Company upholds and respects the fundamental human rights of its employees, customers, and stakeholders. It is committed to fostering an inclusive and diverse work environment that promotes equality, non-discrimination, and fair treatment for all. Furthermore, the Company's Prevention of Sexual Harassment (POSH) policy and whistleblower policy provide protection to complainants and offer guidance on raising concerns regarding misconduct and ill-treatment.	Negative impact is incurred because of possible increased compliance costs, potential legal labilities and these risks may affect investor confidence, lead to higher operational expenses.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Business Ethics	Opportunity	Good governance and ethical operations lead to virtuous work outcomes. It is essential for the Company to prioritize transparent practices and uphold business ethics to enhance stakeholder trust.	The Company maintains the highest ethical standards, guided by its Code of Conduct, which applies to all employees and senior management. This code underscores their dedication to integrity, transparency, and responsible business practices. The HR Policy further solidifies this commitment by advocating for fairness, equal opportunity, and respect in employment matters. Upholding these policies ensures that ethical conduct remains central to their operations, fostering trust with stakeholders and the communities they serve. Additionally, the Company's Whistleblower Policy offers guidance on reporting any misconduct or fraud within the organization.	Positive impact is incurred financially. By prioritizing sustainability and ethically responsible practices, the company can tap into growing markets that value ethical standards, ultimately driving profitability and long-term growth.
9	Supply Chain Sustainability	Risk	It is important for the Company to operate with resilience and delivery without disruption.	The Company consistently collaborates with suppliers to establish alignment on quality standards, ethical practices, and sustainability objectives. Through its well-managed supply chain, the Company ensures efficient procurement, timely deliveries, and uninterrupted operations. By fostering these enduring relationships, the Company cultivates a mutually beneficial environment that fosters innovation, reliability, and resilience.	Negative implications as it may affect our deliveries as well.

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)
10	Training & Education	Opportunity	The Company's dynamic training and learning programs facilitate skill and knowledge development for the workforce. These well-structured programs introduce employees to newer and improved processes, ultimately enhancing efficiency and productivity within their roles.	The Company makes substantial investments in comprehensive training programs to empower its workforce with the knowledge, skills, and resources necessary for success in their roles. By prioritizing initiatives focused on health and safety and workforce skill enhancement, the Company endeavors to cultivate a knowledgeable and high-performing workforce that drives progress and excellence.	Positive implications due to increased work productivity.
11	Local Communities	Opportunity	It is essential for the Company to operate in harmony with community and its priorities and avoid any conflicts.	The Company has a broader objective of contributing to the well-being of communities and society. Through, Corporate Social Responsibility (CSR) policy, we prioritize in the following focus area: • Rural Development, women empowerment and disaster management. • Healthcare, Sanitation, and nutrition • Education, arts and literature • Environment Sustainability and Agriculture • Conservation and Management of natural resources	Positive implications are due to reputational gains and benefits to society as a whole.
12	Materials	Risk	To maintain continuous operations and deliver quality products, it is essential for the Company to ensure a steady supply of materials that are cost-effective and meet quality standards.	The Company's procurement team ensures that a large portion of essential raw materials is sourced from multiple suppliers. Furthermore, the Companies cultivate strong, long-term relationships with suppliers to access raw resources at competitive prices. Additionally, the Company maintains sufficient inventory levels to mitigate associated risks.	Negative Implications, as Neogen Chemicals may face financial implications due to the volatility and rising costs of raw material like lithium which is crucial for product line.

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)
13	Market Presence	Opportunity	It is essential for the Company to outreach to more customers and penetrate deeper in the market and enjoy growing market base with multiple profitable opportunities	Over the years, the Company has broadened its product range to serve a diverse range customer base. The current portfolio comprises over 258 products, applied across various industries in India, including pharmaceuticals, engineering fluids, electronic chemicals, polymer additives, agrochemical intermediates, water treatment, construction chemicals, aroma chemicals, specialty polymers, flavours and fragrances, with emerging applications in lithium-ion battery materials for energy storage and electric vehicle (EV) use.	Positive implications are due to increased market penetration and customer base.
14	Technology	Risk	Obsolescence risk refers to the potential for a business procedure or technology to become outdated, diminishing its competitiveness in the market.	The Company heavily relies on information technology systems for various corporate activities, including processing financial information, managing creditor/ debtor information, customer communication, website marketing, and regular business operations. Regular evaluations of its cyber space and IT guidelines are conducted, with the implementation of appropriate IT frameworks to ensure compliance. Additionally, the Company maintains an effective backup system to mitigate risks associated with partial or complete disruptions to its IT systems.	Negative implications may be incurred.

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)
15	Global Uncertainty	Risk and Opportunity	Unforeseen events such as pandemics, geopolitical disruptions, natural calamities, war, and terrorism can impact both the business and stakeholders of the Company.	The Company has implemented precautionary measures to: • Minimize the impact of global uncertainties, including geopolitical tensions, war-related disruptions, and supply chain blockages arising from conflicts. • Expand its presence in countries with stable political and economic regimes to ensure continuity of operations and market access. • Develop moderate capabilities to mitigate the impact of natural calamities to the extent feasible. • Proactively monitor and manage risks related to increasing tariffs, trade restrictions, and regulatory changes that may affect raw material procurement and export competitiveness. • Strengthen supplier diversification strategies to reduce dependency on high-risk geographies and politically sensitive trade corridors. • Enhance risk management frameworks by integrating scenario planning for war, sanctions, and tariff escalations, ensuring financial and operational resilience.	Negative impact may be incurred.

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 National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

The NGRBC released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility.

These are briefly as under:

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 its 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)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	**Has the policy been approved by the Board? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	**Web Link of the Policies, if available.**	The mandatory policies are available at http://neogenchem.com/corporate-governance/								
2.		**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.		**Do the enlisted policies extend to your value chain partners?**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

4.	**Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	**Principle 1 -** ISO 37001:2016 and ISO 31000:2018 **Principle 2 -** ISO 9001:2015, ISO14001:2015, ISO 45001: 2018, ISO 20400:2017 and G M P Certification **Principle 3 -** ISO 45001: 2018 **Principle 4 -** ISO 26000:2010 **Principle 5 -** ISO 26000:2010 **Principle 6 -** ISO 14001:2015 **Principle 7 -** No **Principle 8 -** ISO 26000:2010 **Principle 9 -** ISO 9001:2015
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	**Targets:** **GHG Emissions Reduction Commitments** • Neogen aims to sustain the reductions achieved in F.Y. 2025-26 and further reduce Scope II GHG emissions by 75% by 2030 through enhanced energy efficiency, increased procurement of renewable electricity, and continuous optimization of manufacturing operations. • Scope-III emission assessments are scheduled to begin by 2028. **Diversity & Inclusive Workforce Goal** **Objective:** Increase women's representation to 10% of the workforce and enhance inclusion of differently abled by F.Y. 2029-30 **Goals:** 1. Strengthen female recruitment and leadership through equitable HR practices. 2. Hire a minimum of 2 differently abled individuals per manufacturing unit in basic process and worker-level roles, supported by accessible infrastructure and inclusive onboarding **Local Economic Development** **Objective:** 3. Increase procurement from MSMEs to approximately 35% of total procurement by F.Y. 2026–27, fostering local economic development and strengthening regional supply chains.
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	**Update on Performance of entity against the specific commitments, goals and targets is given hereunder:** **GHG Emissions Reduction - Achieved** **Scope 1 & 2 Reduction:** We successfully achieved significant emissions reductions in F.Y. 2025-26, with Scope 2 emissions declining by 58.08% from 13,258.89 MT in F.Y 2024-25 to 5,557.85 MT, and Scope 1 emissions reducing by 8.83% from 11,420.20 MT in F.Y 2024-25 to 10,411.62 MT, reflecting continued progress towards our long-term goals. **Local Economic development: Achieved** In F.Y. 2024-25, the Company sourced 18% of its total input materials from MSME suppliers and had committed to increasing this proportion to 25% by F.Y. 2025-26 to strengthen its contribution to local economic development. The Company achieved this target, through MSME sourcing of 25% of total input materials during the reporting period. This achievement reflects the Company's focused efforts to strengthen engagement with MSME suppliers, enhance local procurement practices, and integrate MSMEs into its supply chain strategy, thereby contributing to inclusive economic growth and supplier development.

Governance, leadership and oversight

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)

Dear Stakeholders,

Neogen Chemicals Limited is committed to responsible business practices and sustainable growth. Our recent initiatives demonstrate our dedication to environmental protection, social responsibility, and governance. Our wholly owned subsidiary Neogen Ionics Limited's Greenfield Project in Dahej PCPIR, Pakhajan, Gujarat aligns with sustainable development goals. Our focus on battery materials and specialty chemicals supports emerging clean energy technologies.

We prioritize employee well-being and invest in their development as employees are the pillars of our business. We believe in the power of ethical sourcing to strengthen our value chains and strive for responsible sourcing practices and ethical supply chains.

We also follow the principles of circularity across our business. We also believe in local hiring to support SDG 8 and are glad to declare that 53% of our wages are associated with the rural and semi- urban employments.

We believe in a safe work culture and ensure topmost safety standards for our workforce. Our efforts have highly paid up and we could achieve 0 Loss time injury frequency data during the reporting period.

We are committed to contributing positively to the communities where we operate by touching their lives positively through our CSR initiatives. Our focus on employee welfare and community engagement helps us align with SDG 8. We are Environmental stewards and continue to make efforts to reduce environmental impact through sustainable practices.

We are optimistic about our growth, and we also ensure to invest in R&D to explore state of the art technologies, expand our operations and align with latest sustainability trends.

The company is committed to responsible business practices, environmental stewardship, and social welfare. I thank all my stakeholders including my employees for supporting through this sustainability journey and we have miles to go as the best is yet to come.

Warm Regards,

Dr. Harin Kanani, Managing Director

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	**Name**: Dr. Harin Kanani **DIN Number**: 05136947 **Designation**: Managing Director **Telephone Number**: 022-25497300 **Email ID**: investor@neogenchem.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.**	The Company has established pivotal committees: the Risk Management Committee, Stakeholders Relationship Committee and the Corporate Social Responsibility (CSR) Committee. In a forward-thinking move, the Company has woven Environmental, Social, and Governance (ESG) risks into the fabric of its Risk Management Committee's mandate. This integration ensures a comprehensive approach to identifying both internal and external risks, aligning with the Company's commitment to sustainable and responsible business practices. Furthermore, the Company is dedicated to impactful CSR initiatives, focusing on a diverse range of areas to foster positive change. Key areas include: • **Water Management Programmes:** Ensuring sustainable water use and access. • **Environmental Sustainability:** Initiatives aimed at protecting and preserving the environment. • **Agricultural Development:** Supporting innovations and improvements in farming practices. • **Educational Promotion:** Enhancing educational opportunities for children. • **Healthcare Advancement:** Improving access to preventive healthcare, sanitation, and contributing to disaster management efforts. • **Women's Empowerment Projects:** Supporting initiatives that uplift and empower women. • **Rural Development Projects:** Enhancing the quality of life and economic well-being in rural areas. Through these focused CSR efforts, the Company not only addresses critical societal needs but also reinforces its role as a responsible and responsive corporate citizen. Along with, Risk Management, Stakeholder Relationship & CSR Committee, the Company also has an EHS Committee.

10. Details of Review of NGRBCs by the Company:

	Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action					Yes				
2	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances					Yes				

	Subject for Review	Frequency (Annually/ Half-yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	Principle 1 – Quarterly Principle 2 – Quarterly/ Annually Principle 3 – Quarterly Principle 4 – Quarterly/ Annually Principle 5 – Quarterly/ Annually Principle 6 – Quarterly Principle 7 – Annually Principle 8 – Ongoing Principle 9 – Ongoing								
2	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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, The Company conducts periodic review of the SOPs and policies internally by the Senior Management and Board Committees. The Quality, Safety & Health and Environmental Policies are subject to internal and external audits as part of certification process and ongoing periodic assessments. Other policies are periodically evaluated for their efficacy through internal audit mechanism.								

12. If answer to question (1) 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)	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.

Businesses have a strong influence on society and the economy, and with that comes responsibility. This principle highlights the need for ethical actions, transparency, and accountability not just legal compliance, but building trust and taking ownership. It lays the foundation for sustainable growth and continued public trust.



In alignment with this principle, Neogen Chemicals conducted targeted training and awareness programmes during the financial year, on topics such as anti-bribery, ethics, and environmental responsibility. The company maintains a robust anti-corruption policy and reported zero disciplinary actions or conflict-of-interest complaints involving directors, KMPs, employees, or workers. The company also ensures openness in business dealings, with clear disclosures on related party transactions and supplier concentration.

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	2	**Principle 1** - DESS Board tool - ESOP Guardian tool	88%
Key Managerial Personnel	2	**Principle 1** - SEBI Prohibition of Insider Training (PIT) - ESOP Guardian Tool	100%
Employees other than BoD and KMPs	12	**Principle 1** - Induction Programme-Covering Ethics, Transparency, Accountability - Financial Wellness - Anti Bribery (Anti-Corruption) Policy - SEBI Prohibition of Insider Training (PIT) **Principle 3 & 5** - Diet and Nutrition programme - Back Pain Awareness Session - Yoga Training - Women's Health talk - Fire Safety Training - POSH Training **Principle 6** - Environment Awareness Programme	100%
Workers	6	**Principle 1** - Induction Programme - Covering Ethics, Transparency, Accountability **Principle 3 & 5** - Yoga Session - Backpain awareness - Diet and Nutrition programme - Fire Safety Training **Principle 6** - Environment Awareness Programme	94%

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):

During F.Y. 2025-26, there were no material fines/penalties punishments/awards/ compounding fees/settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs.

However, the details of fines/ penalties levied on/paid by the Company and settlements, during the financial year and disclosed to the stock exchanges under regulation 30 and quarterly Integrated Governance report are as given hereunder:

	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	Principle 1 (Ethics, Transparency & Accountability)	Commissioner of Customs	Penalty: ₹ 7,75,000; Redemption Fine: ₹ 38,00,000 Lakhs; Recovery Customs Duty foregone in the form of refundable IGST & Interest: ₹77,54,589	Non-fulfilment of export obligation and pre-import conditions of Custom Notification no 18/2015 dated 01.04.2015 and the terms of Advance Authorisation Scheme.	Yes
Penalty/ Fine	Principle 6 (Respect and make efforts to protect and restore the environment)	Gujarat Pollution Control Board (GPCB)	₹34, 60,000	Environment Damage Compensation (EDC) imposed following a fire incident. GPCB directed non-utilisation of affected facilities until approvals from DISH and GPCB are obtained.	No
Penalty/ Fine	Principle 1 (Ethics, Transparency & Accountability)	National Stock Exchange of India Ltd. (NSE) and BSE Ltd. (BSE)	₹10,62,000	Penalty Charged for Three quarters December 31, 2024, March 31, 2025 and June 30, 2025 for Non- compliance with the requirements of Regulation 17(1A) of SEBI (LODR) Regulations, 2015 as the Company had not specifically mentioned regulation 17(1A) in the special resolution and explanatory statement passed by the shareholders in its Annual General Meeting held on September 5, 2023 for re-appointment of Prof. Ranjan Kumar Malik, Non- Executive and Independent Director who was about to attain an age of 75 years.	The Company had filed an application for waiver of fine to BSE and NSE on September 10, 2025 and the said waiver application was then rejected by both the exchanges and the Listed Entity has made the payment of fine amount to BSE and NSE within the prescribed timeline.

	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	Principle 1 (Ethics, Transparency & Accountability)	Joint Commissioner (Appeals), Central GST & CE, Vadodara	Demand of ineligible input credit- ₹ 2,32,020 + applicable interest and Penalty of ₹ 23,202	Ineligible ITC availed on invoices issued after the effective date of cancellation of Supplier GST registration.	Yes
Penalty/ Fine	Principle 1 (Ethics, Transparency & Accountability)	Superintendent of Prohibition and Excise, Bharuch	Imposed Penalty of ₹ 25,000.	Mistake in Ethanol license DS-5. The penalty has been paid by the Company on 05-08-2025.	No
Penalty/ Fine	Principle 1 (Ethics, Transparency & Accountability)	Assistant Commissioner State Tax,Unit-55, Bharuch	IGST ₹ 13,365 Interest ₹ 9,484 Penalty ₹ 20,000	Input tax credit wrongly availed or utilised. We have received a drop order dated 02-12-2025 with NIL demand.	No
Penalty/ Fine	Principle 1 (Ethics, Transparency & Accountability)	Director of Prohibition and Excise	Imposed Penalty of ₹ 15,000.	Delayed submission of information w.r.t. change in directors against approved license. The penalty has been paid by the Company on 08-09-2025.	No
Penalty/ Fine	Principle 1 (Ethics, Transparency & Accountability)	Director of Prohibition and Excise	Imposed Penalty of ₹ 10,000.	Excess consumption of absolute alcohol. The penalty has been paid by the Company on 24-07-2025.	No.
Penalty/ Fine	Principle 1 & 7	Commissioner of Customs	Basic amount ₹ 4,26,30,826, Penalty of ₹ 4,26,30,826, Redemption fine of ₹ 2,20,15,407	Order issued by Commissioner of Customs dated 01-10-2024, challenging the custom duty i.r.o. the import under advance authorisation and fine and penalty thereon. We have made a pre-deposit of ₹ 31,97,312 at the time of filing the appeal.	Yes

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)
Settlement	Principle 1 (Ethics, Transparency & Accountability)	NSE and BSE	₹ 5000 + GST fine has been Waived.	Delay of 18 minutes and 22 minutes in uploading of related party transactions XBRL file at BSE and NSE respectively. Application for waiver was accepted by both exchanges.	Not Applicable
Compounding fee	-	-	-	-	-

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

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
Non-fulfilment of export obligation and pre-import conditions under Advance Authorisation Scheme. Penalty: ₹7,75,000; Redemption Fine: ₹38,00,000 Lakhs; Recovery Customs Duty foregone in the form of refundable IGST & Interest: ₹77,54,589	The Company has filed an appeal against the order before Customs Excise and service tax Appellate Tribunal. Further we have merit in the case so should not have any impact on financial, operation or other activities of the Company except the Demand, applicable interest and penalty imposed.
Demand for ineligible input tax credit- ₹ 2,32,020 + applicable interest and Penalty of ₹ 23,202.	The Company has filed an appeal on 09-03-2026 against the order dated 22-12-2025 before Joint Commissioner (Appeals). Further we have merit in the case so should not have any impact on financial, operation or other activities of the Company except the Demand, applicable interest and penalty imposed.
Order issued by Commissioner of Customs dated 01-10-2024, challenging the custom duty i.r.o. the import under advance authroisation and fine and penalty thereon.We have made a pre-deposit of ₹ 31,97,312 at the time of filing the appeal.	Appeal filed on 07-01-2025 against the order before Customs Excise and service tax Appellate Tribunal. Currently it is pending for further hearing. Further we have merit in the case so should not have any impact on financial, operation or other activities of the Company except the Demand, applicable interest and penalty imposed.

3. 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 entity has an anti-corruption and anti-bribery policy under its Code of Conduct, applicable to all employees, including whole-time directors and the Managing Director, as well as suppliers, consultants, agents and other business representatives. The policy prohibits bribery, corruption, unethical negotiations, illegal payments, gifts or donations intended to secure business advantages, and donations to government agencies or political parties for influencing decisions. It also requires employees to report violations, prohibits retaliation against whistleblowers, and states that non-compliance may lead to disciplinary action, including termination. The policy for employees is available on the employee portal, while the policy for Directors, KMP, and senior management is available through the link below.

Weblink of the policy: https://neogenchem.com/wp-content/uploads/Code-of-Eithics-for-Directors-KMP-and-Other-Memebrs-of-Senior-Management.pdf

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

	F.Y. 2025-26	F.Y. 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	F.Y. 2025-26		F.Y. 2024-25	
	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	-

6. 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

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

	F.Y. 2025-26	F.Y. 2024-25
Number of days of accounts payables	226.93	180.82

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

8. 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		F.Y. 2025-26	F.Y. 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	68.68%	57.89%
	b.	Number of trading houses where purchases are made from	118	104
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	77.89%	66.32%

Parameter	Metrics		F.Y. 2025-26	F.Y. 2024-25
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	b.	Number of dealers / distributors to whom sales are made		
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0.63%	0.18%
	b.	Sales (Sales to related parties / Total Sales)	3.02%	1.05%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d.	Investments (Investments in related parties / Total Investments made)	100%	100%

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator.

The transactions are executed with the wholly owned subsidiaries of the Company which are exempted under the Companies Act, 2013.

LEADERSHIP INDICATORS

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

Total no of awareness programs held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL		

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.

As per the Code of Ethics for Directors, KMP and Senior Management of Neogen Chemicals Limited, the entity has processes to avoid and manage conflicts of interest involving members of the Board. The policy states that:

- Directors, KMPs and employees must not engage in any business, relationship or activity that conflicts, or may potentially conflict, with the Company's interests. Any situation in which an individual or their relative may derive personal benefit from a decision, transaction or relationship with a party dealing with the Company must be promptly disclosed to the Board. Reported conflicts are communicated to the Board and appropriate guidance is provided; concerned individuals are required to take necessary steps to avoid or resolve the conflict. The Company convenes weekly meetings to discuss, assess and amicably resolve potential conflicts, and maintains a vigil mechanism for reporting concerns. In addition, formal evaluations are performed annually by the Independent Director and once a year by the entire Board to review disclosures and the effectiveness of conflict-management processes https://neogenchem.com/wp-content/uploads/E-code-of-Ethics-Directors-KMP.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Businesses are not just sellers of goods and services they are also responsible for the impact these offerings create. This principle serves as a reminder that every product leaves a footprint. It is essential to ensure that all offerings are safe, high-quality, and sustainable across their entire lifecycle from raw material sourcing to end-of-life disposal. It is necessary to think proactively, innovate continuously, and act responsibly to reduce harm and support long-term well-being.



Reflecting this commitment, Neogen Chemicals invested in technologies that enhance the environmental and social profile of its products and processes during the year. The company has robust sustainable sourcing procedures and ensures responsible end-of-life management for plastics and other waste through Extended Producer Responsibility (EPR) compliance. Internal e-waste is safely recycled, and all waste collection plans are aligned with regulatory requirements. These actions underscore Neogen's proactive approach to minimizing its environmental footprint while delivering safe, high-quality products.

ESSENTIAL INDICATOR

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

	F.Y. 2025-26	F.Y. 2024-25	Details of improvements in environmental and social impacts
R&D	25%	24%	R&D of pharma related products to improve the health of people
Capex	4%	-	Reduction in discharge of harmful content in environment

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

Yes.

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

29.40%

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.

We dispose of our hazardous waste as per Hazardous Waste Management Rules 2016.

a. Plastic Waste (Including Packaging)

Plastic waste generated from our product packaging is collected under Extended Producer Responsibility (EPR) through authorized third parties, in compliance with Plastic Waste Management Rules. This waste is gathered via curb side recycling programs and drop-off points, then sorted by type (e.g., PET, HDPE, PP) using both automated and manual methods to remove contaminants. Most of the sorted plastic is mechanically recycled, shredded, washed, and melted into flakes or pellets for use in manufacturing new products while certain durable items are cleaned and reused where possible.

b. E-waste

NCL does not generate E-waste through its products, as our operations are focused on manufacturing specialty chemicals. Any E-waste produced internally is responsibly collected and handed over to authorized vendors for recycling and environmentally safe disposal.

c. Hazardous Waste

Our products serve as intermediates for various industries in the production of finished goods, and any hazardous waste arising from their use is handled by our customers in line with applicable regulatory requirements.

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, the company adheres to Extended Producer Responsibility (EPR) regulations, aligning its waste collection plan accordingly. This plan has been submitted to the Pollution Control Board.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

   The Company intends to undertake comprehensive Life Cycle Assessments (LCA) in accordance with ISO **14040/44** standards. This initiative is expected to enhance transparency, support customer sustainability requirements, and identify opportunities to reduce product-level emissions across the portfolio.

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

   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	
	F.Y. 2025-26	F.Y. 2024-25
1. Ethyl-8-bromooctanoate (E8BO)	0.55%	76%*
2. Sodium-2-bromopropionate (Na2BPA) and		
3. 6- Bromohexylacetate (6-BHAC)		

**Leadership indicators were not reported in the previous year; accordingly, the relevant disclosures have been incorporated in this report. The materials recycled or reused during the reporting period included HBr, Toluene, Cyclohexane, Br - OTBN and THF.*

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

	F.Y. 2025-26			F.Y. 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (Including Packaging)	0	0	0	0	0	0
E- waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

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

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

Employees are the backbone of any organization. Their well-being is not just a moral obligation but a strategic necessity. This principle emphasizes creating a workplace that is safe, inclusive, and empowering. It means ensuring fair wages, promoting diversity, supporting mental and physical health, and investing in continuous learning. When employees thrive, businesses flourish and so does society.



Neogen Chemicals demonstrates this principle through comprehensive well-being measures, with all employees and workers covered by health and accident insurance, and robust maternity and paternity benefits in place. The company invests in employee engagement initiatives to foster engagement and morale. All premises are accessible to differently abled individuals, and equal opportunity is ensured through formal policies. These efforts, combined with rigorous health and safety management systems and high training coverage, reflect Neogen's proactive approach to creating a safe, supportive, and empowering workplace.

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 (F)	% (F/A)
Permanent employees											
Male	372	372	100%	372	100%	NA	NA	372	100%	0	0
Female	20	20	100%	20	100%	20	100%	NA	NA	0	0
Total	**392**	**392**	**100%**	**392**	**100%**	**20**	**5.10%**	**372**	**94.90%**	**0**	**0**
Other than permanent employees											
Male	NIL										
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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (C)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	288	288	100%	288	100%	NA	NA	288	100%	0	0
Female	0	0	0	0	0	0	0	NA	NA	0	0
Total	**288**	**288**	**100%**	**288**	**100%**	**0**	**0**	**288**	**100%**	**0**	**0**
Other than Permanent Workers											
Male	306	306	100%	306	100%	0	0	0	0	0	0
Female	3	3	100%	3	100%	0	0	NA	NA	0	0
Total	**309**	**309**	**100%**	**309**	**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)

	F.Y. 2025-26	F.Y. 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.90%	0.93%

Neogen allocated 0.90% of total revenue to employee wellbeing and fostered engagement, inclusivity and community through diverse initiatives: festival celebrations at all sites, employee health checkups at all locations, participation in marathons, National Safety Week and Safety Day observances, Women's Day events, annual gettogethers at all sites, Neogen Premier League cricket tournament and the Quality Week inauguration demonstrating the company's commitment to morale, health, inclusivity, and team spirit beyond financial investment.

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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

Benefits	F.Y. 2025-26			F.Y. 2024-25		
	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	98%	100%	Yes	98%	100%	Yes
Gratuity	98%	100%	Yes	99%	100%	Yes
ESI	1.5%	6%	Yes	1.3%	7%	Yes
Other – NPS	4.34%	0	Yes	6.91%	0	Yes

(This data includes only permanent employees and workers listed in the payroll register)

Note – This data also includes permanent employees from the Koproli warehouse.

3. Accessibility of workplaces

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

Yes, the Company's premises are following the accessibility requirements outlined in the Rights of Persons with Disabilities Act, 2016, ensuring access for differently abled employees and workers.

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 diversity and inclusion, fostering a workplace free from discrimination based on any factor, including sex, race, religion, or disability. We ensure equal opportunities for all employees.

Weblink of the policy:

https://neogenchem.com/wp-content/uploads/E-code-of-Ethics-Directors-KMP.pdf.

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%	89%	100%	91%
Female	NA	100%	NA	NA
Total	**100%**	**90%**	**100%**	**91%**

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	Yes	The Company outlines its process for receiving and addressing grievances under its Whistleblower policy. A complainant can report detailed "Reportable Matters" or "Alleged Misconduct" to the Audit Committee. The Audit Committee handles these matters responsibly, ensuring confidentiality and impartiality. An investigative team is appointed to conduct inquiries, with the Chairman of the Audit Committee responsible for recommending disciplinary actions, if necessary.
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	F.Y. 2025-26			F.Y. 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**392**	**0**	**0%**	**382**	**0**	**0%**
Male	372	0	0%	360	0	0%
Female	20	0	0%	22	0	0%
Total Permanent Workers	**288**	**12**	**4%**	**274**	**14**	**5.11%**
Male	288	12	4%	274	14	5.11%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers

Category	F.Y. 2025-26					F.Y. 2024-25				
	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	372	372	100%	281	76%	360	360	100%	228	63%
Female	20	20	100%	19	95%	22	19	86%	14	64%
Total	**392**	**392**	**100%**	**300**	**77%**	**382**	**379**	**99%**	**242**	**63%**
Workers										
Male	288	288	100%	200	76%	274	274	100%	216	79%
Female	0	0	0	0	0	0	0	NA	0	NA
Total	**288**	**288**	**100%**	**200**	**76%**	**274**	**274**	**100%**	**216**	**79%**

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

Category	F.Y. 2025-26			F.Y. 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	372	372	100%	360	360	100%
Female	20	20	100%	22	22	100%
Total	**392**	**392**	**100%**	**382**	**382**	**100%**
Workers						
Male	288	226	78%	274	210	77%
Female	0	0	0	0	0	0
Total	**288**	**226**	**78%**	**274**	**210**	**77%**

10. Health and safety management system:

a.	**Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**	Yes, the Company has Environment, Health & Safety management system in place. Dahej, Karakhadi, Mahape and Patancheru site holds ISO: 45001:2018 Certification.
b.	**What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**	1. For routine work-related hazards and risk assessment, we have system of reporting unsafe act, unsafe condition, near misses, VOC (volatile organic matter) monitoring etc. 2. For routine work-related hazards and risk assessment, we have systems like HIRA (Hazard identification & risk assessment). 3. For process related risk and chemical related hazards, we have systems like PSI (Process safety information), PHA (Process Hazard Analysis like HaZOP), Risk assessment etc. 4. For non-routine basis we have work permit system, JSA (Job safety Analysis).
c.	**Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**	Yes, Worker's representative can report work related hazards in safety committee meetings which is held every three months. Also, workman can report work related hazards through unsafe condition reporting system. Workman are given training in which they are instructed not to take any risk during daily work. Workman are trained for action that needs to be taken during any emergency situation.
d.	**Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)**	Yes, the Company provides medical insurance to their employees.

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

Safety Incident/Number	Category	F.Y. 2025-26	F.Y. 2024-25
Lost Time Injury Frequency Rate (f) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	3	6
	Workers	18	26
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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

The Company is deeply committed to Environment, Health, and Safety (EHS), striving for continuous improvement in workplace safety and process safety management through proactive employee engagement and targeted training programs that promote behavioural change. Both internal and external safety aspects are regularly monitored to elevate safety standards, with remedial measures swiftly implemented where necessary.

A rigorous incident reporting system is in place, where even non-injury incidents and unexpected occurrences are documented in Neogen's Safety Management System (SMS). The Company diligently investigates each incident to identify its root cause, ensuring that protective measures are instituted to prevent similar occurrences in the future.

To maintain high safety standards, the Company conducts Hazard and Operability (HAZOP) studies for all new products. Comprehensive training programs are offered, including Emergency Response Team training, Basic PPE training for contract workers, Introduction Safety Training, and Process Safety Training. Regular fire drills and mock drills are conducted for employees and workers to ensure preparedness.

Furthermore, a Pre-Startup Safety Review is conducted for all new operations to guarantee safe commencement. Safety training is mandatory for every employee during their induction program. The Company also ensures that all emergency equipment is well-maintained and in optimal condition.

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

	F.Y. 2025-26			F.Y. 2024-25		
	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 entity or statutory authorities or third parties)
Health and safety practices	100% (By entity : IS:14489) for manufacturing sites.
Working conditions	100% (By entity : IS:14489) for manufacturing sites.

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 has demonstrated a proactive approach by promptly addressing health and safety concerns in the workplace. The safety department conducts monthly review meetings to analyse the root causes of incidents. Additionally, the Company implements and undertakes corrective and preventive actions.

LEADERSHIP INDICATORS

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

(A) Employees & (B) Workers: Yes, the Company provides financial assistance and insurance benefits to the family members/ nominees of deceased employees under the following policies:

1) Group Term Life Insurance (GTLI) coverage for all on-roll employees and workers.

2) Group Personal Accident (GPA) Insurance coverage for all on-roll employees and workers.

3) Gratuity benefits in accordance with the provisions of the applicable Gratuity Act/policy of the Company.

4) Employee Compensation Benefit coverage for all on-roll permanent and contractual workers.

The benefits are provided to the eligible nominee/legal heir as per the terms and conditions of the respective policies and applicable statutory provisions.

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

All statutory dues are deducted and deposited to the respective stakeholders within timelines.

The Company takes following measures to ensure that statutory dues have been deducted and deposited by the value chain partners:

i. Monthly Provident Fund (PF), Wage register, bank transfer etc. are the documents submitted on the monthly basis by the contractors as per statutory dates to the entity's HR team.

ii. For any non-compliance, the Company has stringent penalty clause.

iii. If contractors fail to submit statutory payment documents, the Company's HR team possesses complete authority to withhold contractor payments as a control measure. These retained payments are only disbursed once contractors provide documentary evidence of statutory compliance dues being paid.

With the above control system, the Company ensures that the contractors pay well on time to all contract employees, along with all statutory compliance.

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/are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Total no. of affected employees/ workers			No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	F.Y. 2025-26	F.Y. 2024-25	F.Y. 2025-26	F.Y. 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

The company facilitates the employees during their transitions to one location to another by supporting them in the following:

- Arrangements for travel for the employee and family
- Arrangements of temporary accommodation and supporting them to identify their accommodations
- Financial support in transiting their households goods
- In certain cases, employees are provided advances or loans to support their initial security deposits for accommodation or school admissions. In addition, the Company provides travel facilities for employees residing in Vadodara to commute to Dahej, thereby enabling them to continue working without requiring relocation to Bharuch.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Currently, the Company does undertake formal assessments of value chain partners with respect to health and safety practices or working conditions. The Company has established appropriate assessment mechanisms and has various parameters into its vendor evaluation and quality management processes.
Working conditions	

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

NIL

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

No business operates in isolation. Actions taken by an organization affect a wide range of stakeholders from customers and employees to communities and investors. This principle calls for meaningful engagement with all stakeholders. It involves listening, understanding, and responding to their concerns and expectations. By building strong, trust-based relationships, organizations can co-create value and drive long-term success.



Neogen Chemicals brings this principle to life through a structured and inclusive stakeholder engagement process. The company systematically identifies key stakeholder groups ranging from shareholders and customers to employees, suppliers, regulatory bodies, and local communities ensuring their expectations are understood and addressed. Engagement channels such as surveys, meetings, reports, and community initiatives are tailored to each group and occur at regular intervals, from monthly to annually, or as needed. By actively listening and responding to stakeholder concerns on topics like transparency, responsible production, and local development, Neogen fosters trust and co-creates value, reinforcing its commitment to long-term, sustainable success.

ESSENTIAL INDICATORS

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

The Company cultivates collaborative relationships with a diverse array of stakeholders across its value chain. By meticulously identifying and aligning expectations with each stakeholder group, the Company ensures partnerships that are mutually beneficial. Each business function compiles a comprehensive list of relevant stakeholders, ensuring that the Company's objectives are harmonized with stakeholder expectations. This process of stakeholder identification is customized to align with the Company's business model and sector-specific considerations.

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	• Company website • Reports on stock exchange • Investor meets • Quarterly results	• Monthly • Quarterly • Half Yearly • Annually	• Long term value creation • Transparency • Good governance • Socially & Environmentally • Responsible Brand Image
Customers	No	• Emails • Customer satisfaction survey	Need based	• Responsible Production • Competitive cost • Quality & timely delivery
Employees	No	• Emails • Meetings • Notice Boards • HR Portal	• Monthly • Quarterly • Half-Yearly	• Diversity • Quality of work and life • Fair wages & remuneration benefits • Training & Development • Career growth • Health & safety
Regulatory bodies and government agency	No	• Seminars • specialized programs • conferences	• Quarterly • Annually	• Implementation of compliance management system • Proactive compliance
Suppliers and contractors	No	• Supplier meets • contract discussion • meetings	• Monthly • Quarterly • Annually • Need based	• Cost • Timely delivery • On time payment • Ethical behavior • Product quality • Health & safety
Local Communities	No	• Regular engagement with local communities • Community engagement during • CSR initiatives	Need based	• Development interventions • Local employment generation

LEADERSHIP INDICATORS

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

The Company maintains a comprehensive stakeholder engagement process. The Board actively consults with stakeholders on economic, environmental, and social matters through designated functions. Stakeholder feedback is compiled and presented to the Committee of Board for informed decision-making.

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

The Company prioritizes comprehensive stakeholder engagement in its materiality assessment process. This collaborative approach ensures we identify and address key environmental, social, and governance (ESG) topics, fostering effective strategies for long-term success.

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

The company has identified marginalized and disadvantaged groups through surveys, assessments, and engagement with various local communities. With a broader objective of contributing to the well-being of the communities and society it impacts and relies on, the company undertakes various CSR activities and donations aimed at uplifting and improving the lives of disadvantaged, vulnerable, and marginalized stakeholders. Being a Specialty Chemical Manufacturing Company committed to clean and green technology, we have same approach while making CSR contribution with focus area being environment sustainability and improving and empowering the livelihood of surrounding rural communities by supporting towards their health, nutrition and wellness, education, preservation of natural resources, rural development and women empowerment, sanitation and hygiene needs especially those that are marginalized. These initiatives are implemented in the vicinity of the company's manufacturing facilities.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Human rights are universal and non-negotiable. Businesses must ensure that their operations and those of their partners uphold the dignity and rights of every individual. This includes eliminating discrimination, preventing child and forced labour, and promoting freedom of expression and association. Respecting human rights goes beyond compliance; it is about fostering a just and equitable world.



Neogen Chemicals operationalizes this principle by ensuring that its employees and workers receive training on human rights policies and issues each year. The company assures that all staff are paid above minimum wage, maintains a strict zero-tolerance policy for child and forced labour, and enforces robust anti-discrimination and anti-harassment mechanisms. Dedicated committees and confidential grievance redressal systems safeguard employee rights, with no reported cases of human rights violations or workplace harassment in the reporting period. These actions reflect Neogen's unwavering commitment to upholding dignity, equity, and respect throughout its operations and value chain.

ESSENTIAL INDICATORS

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

Category	F.Y. 2025-26			F.Y. 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	392	392	100%	382	382	100%
Other than permanent	0	0	0%	1	1	100%
Total Employees	**392**	**392**	**100%**	**383**	**383**	**100%**
Workers						
Permanent	288	288	100%	274	274	100%
Other than permanent	309	309	100%	308	308	100%
Total Workers	**597**	**597**	**100%**	**582**	**582**	**100%**

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

Category	F.Y. 2025-26					F.Y. 2024-25				
	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	**392**	**0**	**0**	**392**	**100%**	**382**	**0**	**0**	**382**	**100%**
Male	372	0	0	372	100%	360	0	0	360	100%
Female	20	0	0	20	100%	22	0	0	22	100%
Other than Permanent	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**1**	**100%**
Male	0	0	0	0	0	1	0	0	1	100%
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	**288**	**0**	**0**	**288**	**100%**	**274**	**0**	**0**	**274**	**100%**
Male	288	0	0	288	100%	274	0	0	274	0
Female	0	0	0	0	0%	0	0	0	0	0
Other than Permanent	**309**	**0**	**0**	**309**	**100%**	**308**	**0**	**0**	**308***	**100%**
Male	306	0	0	306	100%	304	0	0	304*	100%
Female	3	0	0	3	100%	4	0	0	4*	100%

**In the previous year's report, workers other than permanent were incorrectly classified under "equal to minimum wage" due to a typographical error. This has been rectified in the current year's report to "more than the applicable minimum wage"*

3. a. Details of remuneration/salary/wages, in the following format: (In Lakhs)

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD) excluding non- executive and independent directors	3*	137.43	0	0
Key Managerial Personnel	1	149.60	1	37.46
Employees other than BOD and KMP	368	9.46	19	12.05
Workers	288	4.91	0	0

**Note – Mr. Haridas Kanani retired with effect from 30th September,2025 and hence not included in above table.*

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

	F.Y. 2025-26	F.Y. 2024-25
Gross Wages paid to females as % of total wages	4.01%	3.51%

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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)

The Company has Employee/Works Committee at its Plants located at Karakhadi and Dahej, SEZ.

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

The Company's Whistle-blower Policy provides a confidential and unbiased avenue for employees to report suspected misconduct. All complaints, referred to as "Reportable Matters" or "Alleged Misconduct", are directed to the Audit Committee, which ensures a comprehensive investigation in an unbiased manner. Based on the findings, the Committee recommends suitable disciplinary actions to address any confirmed issues.

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

	F.Y. 2025-26			F.Y. 2024-25		
	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	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	F.Y. 2025-26	F.Y. 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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

The Company's Prevention of Sexual Harassment (POSH) policy emphasizes the importance of safeguarding sexual harassment complainants to support their personal and professional development. Both the POSH and Whistleblower policies explicitly guarantee that complainants will not face retaliation or adverse consequences as a result of their disclosures. This protection extends to safeguarding against job loss, transfer, demotion, or denial of promotion, thereby ensuring a secure and supportive environment for all employees.

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

Yes, It's part of Supplier Code of Conduct of the Company.

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	0

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

Not applicable, as no cases were reported.

LEADERSHIP INDICATORS

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

   There has been no change in the process for addressing human rights grievances/complaints during the current financial year.

2. **Details of the scope and coverage of any Human right's due diligence conducted:**

   NIL

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

   Yes, the Company's premise/office is designed to accommodate differently abled visitors in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. This includes features such as ramps, wheel chair and elevators for accessibility.

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

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual harassment	At present, the Company is in the process of strengthening its assessment framework for value chain partners and is progressively working towards implementing structured due diligence and monitoring mechanisms covering sexual harassment, workplace discrimination, child labour, forced or involuntary labour, wages, and other relevant social and labour-related matters. Going forward, these assessments will be formalized through appropriate policy controls, vendor engagement requirements, and periodic reviews to ensure more robust oversight across the value chain.
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others – please specify	

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

   Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

The planet is facing unprecedented environmental challenges, and businesses have a critical role in addressing them. This principle calls for minimizing the ecological footprint through resource conservation, emission reduction, responsible waste management, and biodiversity protection. Sustainability must be integrated into every business decision, as the health of the planet determines the future of both the business and humanity.



Neogen Chemicals integrates this principle into its core business by continuously investing in resource efficiency, emission reduction, and responsible waste management. The company has strengthened its environmental performance through renewable energy usage, implementation of Zero Liquid Discharge at its Dahej SEZ plant, and ongoing third-party monitoring of air and water quality. These initiatives reflect Neogen's continued commitment to minimizing its environmental footprint and supporting the restoration and protection of natural resources.

ESSENTIAL INDICATORS

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

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	4,312.45	4,688.83
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	**4,312.45**	**4,688.83**
From non - renewable sources			
Total electricity consumption (D)	GJ	28,180.65	63,054.21
Total fuel consumption (E)	GJ	91,136.88	1,64,788.77
Energy consumption through other sources (F)	GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	**1,19,317.53**	**2,27,842.98**
Total energy consumed (A+B+C+D+E+F)	GJ	**1,23,629.98**	**2,32,531.81**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations	GJ/ INR lakhs	1.45	3.01
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/USD in Lakhs	29.39	62.10
Energy intensity in terms of physical output	GJ/kg of production	0.002	0.02
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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

Not applicable

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

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Water withdrawal by source			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	30,735	43,504
(iii) Third party water	KL	62,928	111,588
(iv) Seawater / desalinated water	-	-	-
(v) Others	-	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	93,663	1,55,092
Total volume of water consumption (in kilolitres)	KL	83,017	1,44,119
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/ INR lakhs	0.97	1.86

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/USD in Lakhs	19.74	38.49
Water intensity in terms of physical output	KL/kg of production	0.0017	0.0149
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.

Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator.

Additionally, SIDDHI Green a third- party agency monitors/assesses the quality of water consumed on a quarterly basis.

4. Provide the following details related to Water Discharged

Parameter		Unit	F.Y. 2025-26	F.Y. 2024-25
Water discharge by destination and level of treatment				
(i)	To Surface water			
	No treatment	KL	0	0
	With treatment – please specify level of treatment	KL	0	0
(ii)	To Groundwater			
	No treatment	KL	0	0
	With treatment – please specify level of treatment	KL	0	0
(iii)	To Seawater			
	No treatment	KL	0	0
	With treatment – please specify level of treatment	KL	0	0
(iv)	Sent to third parties -			
	No treatment	KL	0	0
	With treatment – Primary Treatment	KL	10,225*	69,199
(v)	Others			
	No treatment (BMC drainage system)	KL	421	1,019
	With treatment – please specify level of treatment – Reused	KL	0*	73,900.37
	Total water discharged (in kilolitres)	KL	**10,646**	**1,44,119**

**Note: This year the water discharged with treatment- Reused is zero kl due to revised guidelines issued by ASSOCHAM Guidelines.*

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

Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator.

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

The Company leverages a Zero Liquid Discharge (ZLD) facility at its Dahej SEZ plant for all organic products. This advanced system utilizes ultrafiltration (UF) and multistage reverse osmosis (RO) to treat wastewater and create reusable utility water. This approach minimizes freshwater consumption and promotes environmental responsibility at the Dahej site.

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

Parameters	Please specify unit	F.Y. 2025-26	F.Y. 2024-25
Nox	ppm	6.23	105.84
Sox	ppm	17.26	90.74
Particulate Matter (PM)	mg/m3	6.64	163.37
Particulate Matter (PM) (PM10)	-	-	-
Particulate Matter (PM) (PM 2.5)	-	-	-
Persistent Organic Pollutants (POP)	-	-	-
Volatile Organic Compounds (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-
Others – CO	-	-	-

** From F.Y. 2025-26 onwards, air emissions have been calculated using an operating hours-based methodology.*

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, Siddhi Green monitors/assesses the air emissions of the Company's production facilities on monthly basis.

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

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10,411.62	11,420.20
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)[1]	Metric tonnes of CO2 equivalent	5,557.85	13,258.89
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/ INR lakhs	0.19	0.32
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)	tCO2e/ USD in Lakhs	3.80	6.59
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/kg of production	0.0003	0.002
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.

Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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

In F.Y. 2022-23, the Company initiated the installation of solar panels at its Karakhadi Plant. This project was successfully implemented in F.Y. 2023-24, which is significantly contributing thereafter to the reduction of Greenhouse Gas (GHG) emissions and the Company's overall carbon footprint.

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

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Total Waste generated			
Plastic waste (A)	MT	0	0
E-waste (B)	MT	0	0
Bio-medical waste (C)	MT	0.0026	0
Construction and demolition waste (D)	MT	0	0
Battery waste (E)	MT	0	0
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	5,005.76	7,723.74
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Paper, cardboard etc.	MT	179.72	0
Total (A+B + C + D + E + F + G + H)	MT	**5,185.47**	**7,723.74**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/ INR lakhs	0.06	0.10
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/ USD in Lakhs	1.23	2.06
Waste intensity in terms of physical output (MT/kgs of production)	MT/kg	0.00011	0.0008
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	MT	3,312.69	5,510.13
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0	0
Total	MT	**3,312.69**	**5,510.13**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	2,269.29	0
(ii) Landfilling	MT	13.91	68.51
(iii) Other disposal operations	MT	0	2145.10
Total	MT	**2,283.20**	**2213.61**

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

Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

Additionally, Siddhi Green does monitoring/assessment of hazardous waste generated at the production facilities of the Company on quarterly basis.

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 is committed to responsible waste management across all its operations. This includes strict adherence to regulations for both hazardous and non-hazardous waste disposal. Solid waste is transported to authorized hazardous waste facilities, following a transparent process with valid permits and online tracking. The Company actively minimizes waste generation through technologies like Multiple Effect Evaporation (MEE) and Agitated Thin Film Dryer (ATFD). Furthermore, a Zero Liquid Discharge (ZLD) system for organic products helps reduce overall 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.
-	Nil	Nil	Nil

The company does not have any operations or offices located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.

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

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

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, the Company adheres to environmental laws, regulations, and industry standards. Our commitment to minimizing environmental impact is demonstrated through efficient business practice.

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
1	Water (Prevention and Control of Pollution) Act, 1947	NA	NA	NA
2	Air (Prevention and Control of Pollution) Act, 1981	NA	NA	NA
3	Environment protection act and rules thereunder	NA	NA	NA
4	The Hazardous and Other Wastes (Management & Transboundary Movement) Rules, 2008	NA	NA	NA
5	The Plastic Waste Management Rules, 2016	NA	NA	NA

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
6	The E-Waste (Management) Rules	NA	NA	NA
7	The Solid Waste Management Rules	NA	NA	NA
8	The Batteries (Management and Handling) Rules	NA	NA	NA

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: NA

ii. Nature of operations

iii. Water withdrawal, consumption and discharge in the following format:

Parameter	F.Y. 2025-26	F.Y. 2024-25
Water withdrawal by source (in kilolitres)	0.00	0.00
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres)	0.00	0.00
Total volume of water consumption (in kilolitres)	0.00	0.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00
Water discharge by destination and level of treatment (in kilolitres)	0.00	0.00
(i) Into Surface water	0.00	0.00
No treatment	0.00	0.00
with treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) Into Seawater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**0.00**	**0.00**

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, an independent assurance has not been carried out by an external agency

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

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Total Scope 3 emissions (Break-up of the GHG into 97.58 0.06 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of Co2 equivalent	The process of identifying the key parameters required for Scope 3 emissions calculation is currently underway. Out of the 15 applicable parameters, the relevant parameters are being assessed and shortlisted for inclusion in the Scope 3 emission calculation.	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/Rupee		
Total Scope 3 emission intensity per employee	Metric tonnes of CO2 equivalent/Employee		

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:

The Company currently does not conduct operations in any ecologically sensitive or protected regions.

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 during the current F.Y.			

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

Yes, the company has a disaster management plan, and the following activities are being carried out at its sites:

- Trained Emergency Response Teams (ERT) stationed at all sites serve as first responders for emergencies, operating round the clock for swift intervention.
- Fully stocked fire-fighting water storage systems are in place, capable of sustaining continuous firefighting for up to 4 hours. Advanced auto Quick Response (QR) sprinklers are installed in warehouses for rapid response, with dedicated sprinkler lines at the Dahej site for storage warehouse emergencies.
- All sites feature dedicated assembly points, sirens, spill controls, wind shocks, medical antidotes, and related facilities.
- Mutual aid agreements and partnerships with neighbouring entities enhance emergency management effectiveness.
- Regular fire drills and mock drills are conducted to assess disaster management response times and pinpoint areas for improvement.
- At Mahape and Patancheru, mock drills are conducted during both silent and normal operating hours.
- Regular training is provided to employees and nearby stakeholders on onsite and offsite emergency plans.
- Standard operating procedures (SOPs) for disaster management are in place.
- For business continuity, the company maintains a strategic plan supported by a Centre of Excellence that explores opportunities across different business lines and diversification initiatives to support sustainable growth.
- These initiatives aim to reduce reliance on China and promote the Make in India agenda.

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

   No significant adverse impacts on the environment have been reported.

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

   We have conducted 100% assessments of the hazardous waste receivers in 2025-26, as required under Rule 9.

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.

   NIL

PRINCPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Businesses often engage with policymakers to shape regulations and industry standards. This principle emphasizes that such advocacy must be transparent, responsible, and aligned with the broader public interest. It involves using influence not solely for profit, but for progress supporting policies that promote sustainability, equity, and innovation.



Neogen Chemicals advances this principle by maintaining active affiliations with trade and industry chambers at both state and national levels. The company's engagement in these forums is guided by a commitment to responsible advocacy prioritizing transparency, ethical conduct, and alignment with the broader public interest.

ESSENTIAL INDICATORS

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

   The Company is affiliated with total 14 trade and industry chambers/associations.

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

Sr. No	Name of Trade and industry chambers/associations	Reach of Trade/Industry
1	Federation of Gujarat Industries (FGI)	State
2	Vadodara chamber of commerce and industry (VCCI)	State
3	Dahej Industries Association	State
4	Indian Energy Storage Alliance (IESA)	National
5	Indian Chemical Council (ICC)	National
6	IMC Chamber of Commerce and Industry	National
7	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
8	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
9	The Confederation of Indian Industry (CII)	National
10	CHEMEXCIL	National

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

Name of authority	Brief of the case	Corrective action taken
NIL	NIL	NIL

LEADERSHIP INDICATORS

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

Sr. No.	Public Policy Educated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (annually/Half Yearly/Quarterly/ Others – please specify)	Web link, if available
NIL	NIL	NIL	NIL	NIL	NIL

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

True progress is inclusive. This principle highlights the importance of ensuring that the benefits of economic growth are widely shared. It involves supporting local communities, empowering marginalized groups, and contributing to social development. By aligning business goals with the needs of society, a more equitable and resilient future can be created.



Neogen Chemicals brings this principle to life by prioritizing the well-being of local and marginalized communities through targeted CSR initiatives in health, education, management of natural resources women empowerment rural development, and environmental sustainability. The company actively engages with stakeholders to identify community needs and implements robust grievance redressal mechanisms. While no Social Impact Assessments or Rehabilitation projects were required this year, Neogen's projects, such as water infrastructure, nutrition, and education support, demonstrate its commitment to 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
NA	NA	NA	NA	NA	NA

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)
NA	NA	NA	NA	NA	NA	NA

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

The Company prioritizes the well-being of disadvantaged communities near its operations through targeted CSR initiatives. These initiatives are identified by directly engaging with local stakeholders to ensure they address the specific needs of vulnerable populations. Furthermore, the Company has a robust grievance redressal mechanism in place, enabling community members to voice their concerns and receive prompt, effective responses. This holistic approach not only uplifts the lives of those in need but also fosters trust and transparency between the Company and the communities it serves.

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

	F.Y. 2025-26	F.Y. 2024-25
Directly sourced from MSMEs/small producers	25%	18%
Directly from within India	79%	66%

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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	F.Y. 2025-26	F.Y. 2024-25
Rural	32%	28%
Semi-urban	21%	33%
Urban	6%	1%
Metropolitan	40%	38%

Note: Independent reasonable assurance has been carried out by Bureau Veritas (India) Private Limited on the above indicator

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	NIL

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

Sr. No	State	Aspirational District	Amount Spent (INR)
1.	Gujarat	Narmada (Muval)	₹36,989

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

No.

The Company follows a fair and inclusive procurement approach and does not maintain a preferential procurement policy specifically for suppliers comprising marginalized or vulnerable groups. Procurement decisions are based on objective criteria such as quality, cost competitiveness, reliability, compliance, and business requirements. However, the Company encourages procurement from MSMEs and promotes local sourcing in line with the Make in India initiative, wherever feasible and commercially viable.

b. From which marginalized /vulnerable groups do you procure?

Nil

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

Nil

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

Sr. No.	Intellectual property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
NIL	NIL	NIL	NIL	NIL

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 Case	Corrective Action Taken
NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Contribution towards providing and installation of Water Cooler Machine at Muval School, Baroda.	1333 Students	100%
2	Contribution towards providing and installation of Lab Equipment's at District Hospital, Patancheru.	2900	0
3	Contribution towards installation of Solar Panels and undertaking environment sustainability measures at Atmavishwas Vidyalaya at Valsad District	78	61
4	Contribution towards project "TREE" - Training for rural economic empowerment (Stitching and tailoring skill up gradation program)	60 women	100%
5	Contribution towards project Project Annapurna Thepla: a recipe for empowerment Ghar se Bazar Tak" - Training of 35 women in hygienic, standardized production and packaging of Thepla.	21 women	100%
6	Contribution towards integrated agriculture and livestock development initiatives	Phase I- 335 Farmers and Animal rearers and phase II 615 Farmers and Animal rearers	100%
7	Contribution towards Rainwater harvesting project -Borewell Construction - Shree Jalaram Tubewell Company	3911 Student	0
8	Contribution towards Annual Research Support - PC Vadiya Astronomical, Astrophysical and Space Science Research Institute, Neogen Star Observatory and Sun Observatory at IPS, Rajkot.	31,705 people	0
9	Contribution towards project "Hobby" - Drama, Dance, Wildlife, Printing and MHM awareness sessions for school children	5000+ students	100%
10	Contribution towards supporting community development projects of United Way Mumbai	672 (including 250 children, 125 malnourished children, 38 pregnant women, 39 lactating mothers 220 adolescent girls)	100%
11	Contribution towards scholarship project	51 Student	100%

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
12	Contribution towards providing Computer and Printer set at Common Service Centre of Majathan Gram Panchayat.	3700	46
13	Contribution towards providing Mushroom making machine support to SHG - Tribal Communities at Tapi District.	30 women	100
14	Contribution towards installation of 6.0 kW Solar Rooftop System at Karakhadi school High School. - Green Feeds	899 Student	0
15	Contribution towards implementation of borewell system in village pond area at Tithor Village, Vadodara - Shree Jalaram Tubewell Company	7200	100%
16	Contribution towards the Armed Forces Flag Day Fund, for the purpose of welfare and rehabilitation of ex-servicemen and their families.	25	100
17	Contribution towards co-sponsorship of Indian Music Group's Janfest by St. Xavier's College, Mumbai	1800	0
18	Contribution towards Student Education program at Vallabh Vidya Vihar Sankul Hostel, Pansar Village, Kalol Block, Gandhinagar.	521	100%
19	Contribution towards sponsoring Saraswati Sharda Scholarship Program for school children - near Karakhadi Plant	48 students	100%
20	Contribution towards pond deepening work near Akhod village under the Sujalam Sufalam Scheme, Government of Gujarat.	831	100%

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Customers are central to every business. This principle underscores the importance of treating customers with respect and fairness by offering safe, reliable products, protecting their data, and addressing their concerns promptly. Responsible customer engagement fosters trust, loyalty, and long-term value for both the business and the consumer.



Neogen Chemicals upholds this principle by prioritizing responsible customer engagement and product stewardship. The company maintains clear mechanisms for receiving and addressing consumer complaints, with all issues resolved promptly and contact information readily available on its website. Neogen has experienced zero product recalls, data breaches, or complaints related to data privacy, advertising, or unfair trade practices in the reporting period. A robust cybersecurity and data privacy framework further safeguards customer information, ensuring trust and transparency in every interaction.

ESSENTIAL INDICATORS

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

All complaints are addressed within a reasonable timeframe.

The Company has provided details for reaching them out at their website with all necessary information at https://neogenchem.com/products/

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:

	F.Y. 2025-26			F.Y. 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

	Number	Reason for recall
Voluntary Recalls	0	Nil
Forced Recalls	0	Nil

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

The Company recognizes the critical importance of cybersecurity and data privacy across its operations. To safeguard its information assets, the Company has implemented a robust information technology framework and established comprehensive guidelines, ensuring strict compliance. Additionally, the Company has an effective backup system in place to mitigate risks associated with partial or complete disruptions of its IT systems. This proactive approach ensures the resilience and security of the Company's digital infrastructure.

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.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches - 0

b. Percentage of data breaches involving personally identifiable information of customers - 0

c. Impact, if any, of the data breaches - Nil

Note: Independent reasonable assurance has been carried out by Bureau Veritas on the above indicator

LEADERSHIP INDICATORS

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

   Information on the Company's product can be accessed at https://neogenchem.com/products/

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

   The Company responsibly discloses all the relevant information about their products in compliance with the laws in regards with products labels.

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

   We maintain regular communication with our customers regarding business continuity and product supply. In the event of any potential supply disruption or planned shutdown, customers and relevant stakeholders are informed well in advance to ensure uninterrupted operations. Communication is primarily conducted via email, providing details of the disruption, its expected impact, and the mitigation actions implemented to minimize any disruption to supply.

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

   Yes, The Company adheres to all legal requirements for product information disclosure. We also conduct annual customer surveys to gather feedback on product quality, packaging, delivery, documentation accuracy, response times, and staff courtesy. This feedback is reviewed by management to ensure continuous improvement.

BRSR Assurance Report

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To

The Board of Directors of Neogen Chemicals Limited

Introduction and objectives of work

The Board of Directors of **Neogen Chemicals Limited** (the 'Company') have engaged us for providing Assurance Report on identified sustainability information in the Business Responsibility & Sustainability Report (BRSR) of the Company for the year ended March 31, 2026, including relevant information of the previous year disclosed in the BRSR.

Our scope of work consists of Reasonable Assurance on BRSR Core indicators in the BRSR Report, as described in the Securities and Exchange Board of India's (SEBI) vide Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Opinion

Reasonable Assurance for 9 BRSR-Core Parameters (Refer to Annexure-1)

We have performed a Reasonable Assurance engagement on whether the Company's identified sustainability information i.e. BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR, has been prepared in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, guidance notes for BRSR format issued by SEBI.

In our opinion, the Company's BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR subject to Reasonable Assurance is prepared in all material respects, in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and basis of preparation as set out in Section A General Disclosures 13 of the BRSR Report for the year ended March 31, 2026.

The Company has established appropriate systems for the collection, aggregation, and analysis of quantitative data on all BRSR Core indicators.

Our opinion is not modified in respect of this matter.

Basis for opinion and summary of our work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's Internal Standards and Requirements for assurance of Sustainability Reports.

As part of its independent Reasonable Assurance engagement, we assessed the appropriateness and robustness of underlying reporting systems and processes used to collect, analyse and review the information reported. In this process, we undertook the following activities:

- Assessment was conducted by means of **physical site visits at Karakhadi and Dahej Manufacturing Sites and virtual site audits at Patancheru and Mahape Manufacturing Sites & HO - Thane**. Bureau Veritas interviewed personnel of Neogen Chemicals Limited including CSR, Environment, Health & Safety (EHS) team, Environment compliance Department (ECD), Engineering, Learning & Development, Supply Chain Management (SCM), Store, Accounts & Corporate Secretarial and other relevant departments.
- The assurance process involved carrying out an Assessment by experienced assessors from Bureau Veritas.
- The Company has submitted performance data on reported BRSR topics. The data pertaining to each

location visited was assessed by Bureau Veritas through the process above described.

- Data on various BRSR attributes were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report for FY 2025-26.
- Review of Company's data and information systems for collection, aggregation, analysis and review.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on the current best practice in independent assurance.

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the BRSR report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation for the BRSR Report. Our sole responsibility was to provide independent Reasonable Assurance on BRSR Core indicators stated in the BRSR report for the year ended March 31, 2026.

Our responsibility

We are responsible for performing Reasonable Assurance on the BRSR Core indicators in the BRSR Report of the company for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR report, are free from material misstatements, whether due to fraud or error, in accordance with the reporting requirements stated above. Our responsibility includes forming an independent opinion, based on the procedures performed by us and the evidence we have obtained, and reporting our Reasonable Assurance opinion on the BRSR Core indicators to the Directors of Neogen Chemicals Limited.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by the Company and statements of future commitment.)
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

Our assurance does not extend to the activities and operations of Neogen Chemicals Limited outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 198 years of history. Its assurance team has extensive experience in conducting assessments of environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applied a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity,

objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Neogen Chemicals Limited.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

Dinesh PATEL
Lead Assuror
Bureau Veritas (India) Private Limited.
Vadodara, Gujarat, India.
Dt: 21/07/2026

Munji Rama Mohan RAO
Technical Reviewer
Bureau Veritas (India) Private Limited.
Hyderabad, India.
Dt: 21/07/2026

Annexure 1

Reasonable level of assurance is provided for following '9 Indicators included in BRSR-Core Attributes'

Sl. No	Attribute	Parameter	Cross Reference to the BRSR
1	Greenhouse Gas (GHG) Footprint	Scope 1 Emissions	Principle 6, Question 7 of Essential Indicators
		Scope 2 Emissions	
		GHG Emission Intensity	
2	Water Footprint	Total Water Consumption	Principle 6, Question 3 of Essential Indicators
		Water Intensity	
		Water Discharge	Principle 6, Question 4 of Essential Indicators
3	Energy Footprint	Total Energy Consumed	Principle 6, Question 1 of Essential Indicators
		% from Renewable Sources	
		Energy Intensity	
4	Waste Management (Circularity)	Category-wise Waste Generation	Principle 6, Question 9 of Essential Indicators
		Waste Intensity & Recovery	
5	Employee Wellbeing and Safety	Spending on Well-being	Principle 3, Question 1(c) of Essential Indicators
		Safety Incidents	Principle 3, Question 11 of Essential Indicators
6	Gender Diversity	Wages Paid to Females	Principle 5, Question 3(b) of Essential Indicators
		POSH Complaints	Principle 5, Question 7 of Essential Indicators
7	Inclusive Development	MSME/Indian Sourcing	Principle 8, Question 4 of Essential Indicators
		Wages in Smaller Towns	Principle 8, Question 5 of Essential Indicators
8	Customer & Supplier Fairness	Data Breach Incidents	Principle 9, Question 7 of Essential Indicators
		Accounts Payable Days	Principle 1, Question 8 of Essential Indicators
9	Business Openness	Related Party Transactions & Concentration	Principle 1, Question 9 of Essential Indicators