Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity:** L51491PB1990PLC019212
2. **Name of the Listed Entity :** Vardhman Acrylics Limited
3. **Year of incorporation:** 1990
4. **Registered office address:** Vardhman Premises, Chandigarh Road, Ludhiana- 141010
5. **Corporate address:** Vardhman Premises, Chandigarh Road, Ludhiana- 141010
6. **E-mail:** secretarial.lud@vardhman.com
7. **Telephone:** +91-161-2228943-48
8. **Website:** www.vardhman.com
9. **Financial year for which reporting is being done:** 2025-26
10. **Name of the Stock Exchange(s) where shares are listed:** National Stock Exchange of India Limited.
11. **Paid-up Capital:** ₹ 80.36 crore
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**

Sr. No.	Particulars	Details
1.	DIN number	10366909
2.	Name	Vivek Gupta
3.	Designation	Whole time Director
4.	Telephone number	0124-4981600
5.	Email id	secretarial.lud@vardhman.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.
14. **Name of assurance provider** - NA
15. **Type of assurance obtained** - NA

II. Products/services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Fibre Manufacturing	Manufacturing of Acrylic Fibre & Tow	100

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

S. No	Product/Service	NIC Code	% of total Turnover contributed
1.	Acrylic Fibre	131	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	2	3
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	7
International (No. of Countries)	-

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

c. A brief on types of customers: The major customers of the Company are Acrylic Fibre Spinners who are making Acrylic Yarns.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	166	161	96.99	5	3.01
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**166**	**161**	**96.99**	**5**	**3.01**
	WORKERS					
4.	Permanent (F)	152	152	100	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	**Total workers (F + G)**	**152**	**152**	**100**	**-**	**-**

b. Differently abled Employees and workers:

S.No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	2	2	100	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D + E)**	**2**	**2**	**100**	**-**	**-**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	1	1	100	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	**Total differently abled workers (F + G)**	**1**	**1**	**100**	**-**	**-**

21. Participation/Inclusion/Representation of women (as on 31st March, 2026):

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to theprevious FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.12	1.25	12.85	29.52	1.20	31.28	37.5	0.5	31.67
Permanent Workers	49.32	0	49.32	34.87	0	34.87	52.5	-	52.5

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

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

S.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Vardhman Textiles Limited	Holding	-	No

VI. CSR Details

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

a. Turnover (in ₹): ₹31,857.22 Lakhs

b. Net worth (in ₹): ₹25,392.86 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	No	Nil	Nil	Nil	Nil	Nil	Nil

No Complaints/ Grievances from any shareholder and Customer related to any of the Principles under NGRBC.

Weblink of grievance redressal policy is: https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Acrylics%20Ltd/Vigil_Mechanism_Policy.pdf

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Corporate Governance	Risk	Impact on the ethical fabric of the organization	Eminent personalities on the Board for maintaining checks and balances; maker-checker approach for all processes organisation-wide	Negative
2.	Economic performance	Risk	Economic slowdown will dampen demand	Enhance market, customer and geographic diversity	Negative

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.	Occupational health & safety	Risk	Incidents could impact output in the short-term and trust in the Company over the long-term	Aligning with statutory safety standards to achieve Zero accident status	Negative
4.	People management	Opportunity	Strong employee bond to drive growth		Positive
5.	Quality management	Opportunity	Superior quality to enhance respect and returns		Positive
6.	Waste Management	Opportunity	Strengthens the sustainability quotient		Positive
7.	Customer Management	Opportunity	Superior service to enhance business opportunities		Positive
8.	Energy Management	Opportunity	Cost optimisation to enhance margins		Positive
9.	Local community	Opportunity	Stronger relations leading to a thriving ecosystem		Positive
10.	Climate Change	Risk	Rising temperatures could impact demand for Company's products	Enhance market, customer and geographic diversity	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	N	Y	N	Y	N
c. Web Link of the Policies, if available	Various policies of the Company are available on the website of the Company at https://www.vardhman.com/Investors/CompanyInformation								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, few of the enlisted policies of the Company have extended coverage to the value chain partners.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	N	Y ISO 14001: 2015 OHSAS 18001: 2007	Y OHSAS 18001:2007			Y ISO 14001: 2015 OHSAS 45001: 2018	N	Y	N
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Though not set any specific commitment goals, we continue to adhere all the guiding principles.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Though not set any specific commitment goals, we continue to adhere all the guiding principles.								
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). Sustainability is a key pillar of our business strategies. We understand the critical role that the Acrylic Fiber industry plays in environmental conservation, responsible sourcing and social responsibility. We have taken concrete steps to minimize our ecological footprint by implementing energy-efficient technologies, reducing water consumption and adopting eco-friendly manufacturing processes. We take regular actions for promoting education, health and skill development in nearby rural areas for bringing a change in their quality of life. Furthermore, we follow fair trade practices, promote ethical supply chains and ensure statutory compliances.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Vivek Gupta, Whole Time Director DIN: 10366909 Email id: secretarial.lud@vardhman.com Tel. No.: 0161- 2228943								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency(Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All the policies of the Company are reviewed periodically or on a need basis. The Company complies with the regulations, extant and principles as are applicable.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	All the policies of the Company are reviewed periodically or on a need basis. The Company complies with the regulations, extant and principles as are applicable.																	

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
	N								

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)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	Acrylic Fibre business performance and strategy, Changes in economic and industrial scenario, CSR, Sustainability initiatives and Key developments	100
Key Managerial Personnel	3	Changes in economic and industrial scenario, CSR, Sustainability initiatives and Key developments	100
Employees other than BOD and KMPs	42	Code of Conduct and Ethics, Health and Safety, Environmental	95
Workers	39	Health and safety, Self development	96

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

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

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

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

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

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

Yes, the Vigil Mechanism of the Company, which also incorporates a whistle blower policy in terms of the Uniform Listing Agreement aims to provide a channel to the employees and Directors to report to the Management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or Policy. The mechanism provides for adequate safeguards against victimization of employees and Directors to avail of the mechanism and also provide for direct access to the Chairman/ Chairman of the Audit Committee in exceptional cases.

The vigil mechanism/ whistle blower policy is available at the company's website at the link: https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Acrylics%20Ltd/Vigil_Mechanism_Policy.pdf

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

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

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

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

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

Not Applicable.

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

Particulars	FY-2025-26 (Current Financial Year)	FY-2024-25 (Previous Financial Year)
Number of days of accounts payables	77.7	72.2

9. Open-ness of business

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

Parameter	Metrics	FY-2025-26 (Current Financial Year)	FY-2024-25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	1.35%	0.07%
	b) Number of trading houses where purchases are made from	130	49
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	55.04%	78.50%
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	-	-
	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)	0.04%	0.03%
	b) Sales (Sales to related parties / Total Sales)	32.54%	30.44%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d) Investments (Investments in related parties / Total Investments made)	-	-

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
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, VAL has its Code of Conduct which extends to all directors and senior employees of the Company which aims at maintaining highest standards of business conduct in line with the ethics of the Company, provides guidance in difficult situations involving conflict of interest & moral dilemma and ensures compliance with all applicable laws. All senior employees have to read and understand this code and agree to abide by it.

The Code of Conduct is available at the Company's web site at the link https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Acrylics%20Ltd/Code_of_Conduct_for_Directors_and_Senior_Management.pdf under the title 'Policies- Code of Conduct'.

PRINCIPLE 2

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

Essential Indicators

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

Particulars	Current Financial Year	Previous Financial Year	Details of Improvements in environmental and social impacts
R&D	-	-	NA
Capex	-	-	-

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

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

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

   The Company is not dealing with any reusable/ recycling products and is manufacturing acrylic fibre which is used by acrylic spinning industry for making acrylic yarn.

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.**

   The Company is fulfilling its obligations under EPR Rules related to recycling/ disposal of plastic packaging material received with its inputs and used for packing of finished goods.

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?**

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency(Yes/No)	Results communicated in public domain (Yes/No)If yes, provide the web-link.
Nil					

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.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
Nil		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
-	-	-

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:**

Particulars	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics(including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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
NA	

PRINCIPLE 3

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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	161	161	100	161	100	-	-	-	-	-	-
Female	5	5	100	5	100	5	100	-	-	-	-
Total	**166**	**166**	**100**	**166**	**100**	**5**	**100**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

b. Details of measures for the well-being of workers: (MONTHLY)

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	152	152	100	152	100	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**152**	**152**	**100**	**152**	**100**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Particulars	FY -2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.12%	0.15%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Others – please Specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes, the premises/offices of the entity are accessible to 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 provides equal opportunity to normal employees as well as employees with disabilities. However, there is no formal policy laid in this regard.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	**-**	**-**	**-**	**-**

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.

Segment	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	We have placed grievance redressal mechanisms at our manufacturing unit and offices and try to ensure a harassment free work environment along with workplace health and safety. Our Human Resources Team is available in the plant round the clock to take care of and ensuring the basic amenities to workers. Communication meetings between workers and senior officials are regularly conducted to redress the grievance of workers and maintain harmonious relations between the management and workers.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY-2025-26 (Current Financial Year)			FY-2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s)or Union(B)	% (B/A)	Total employees/ workers in respective category(C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**166**	**-**	**-**	**166**	**-**	**-**
- Male	161	-	-	160	-	-
- Female	5	-	-	6	-	-
Total Permanent Workers	**152**	**-**	**-**	**152**	**47**	**30.92**
- Male	152	-	-	152	47	30.92
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY-2025-26 (Current Financial Year)					FY-2024-25 (Previous Financial Year)				
	Total (A)	On Health And safety measures		On skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Male	161	134	83.23	134	83.23	160	130	81.25	130	81.25
Female	5	5	100	5	100	6	6	100.00	6	100
Total	**166**	**139**	**83.73**	**139**	**83.73**	**166**	**136**	**81.93**	**136**	**81.93**
Workers										
Male	152	146	96.05	146	96.05	152	147	96.71	147	96.71
Female	-	-	-	-		-	-	-	-	-
Total	**152**	**146**	**96.05**	**146**	**96.05**	**152**	**147**	**96.71**	**147**	**96.71**

Development and Training of team has always been a focus area of management as the production technology deployed in the plant is complex. Team members are encouraged to and participate in group activities aimed at honing their skills, building their knowledge and finding solutions to problems together and training of younger team members.

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

Category	FY-2025-26 (Current Financial Year)			FY-2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
- Male	161	127	78.88	160	128	80
- Female	5	4	80.00	6	4	66.67
Total	**166**	**131**	**78.92**	**166**	**132**	**79.52**
Workers						
- Male	152	136	89.47	152	108	71.05
- Female	-	-	-	-	-	-
Total	**152**	**136**	**89.47**	**152**	**108**	**71.05**

10. Health and safety management system:

a. Whether an occupational health and safety management system (OHSAS 45001:2018) has been implemented by the entity? (Yes/ No). If yes, the coverage such system? :

Yes, Prime importance is given towards maintaining good working conditions in the plants to take care of health & safety of employees. We are working on EHS pillar under TPM.

Health and safety of people working inside factory has always been of utmost importance to the management of your Company.

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

Periodic meetings are held with workers and other concerned persons at the plant level to identify various operational risks and steps required to be taken for mitigation of the same.

Safety rounds are taken by senior plant management periodically to assess safety and work related risk.

Periodic audits, internal as well as external, are conducted to identify any work related risk and appropriate actions are taken to minimize identified risks.

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

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

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

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

*Including in contract workforce

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

Health and safety of people working inside factory has always been of utmost importance to the management of the Company.

The Company has implemented stringent standards and policies for Environment, Health and Safety in its manufacturing unit. We have placed grievance redressal mechanisms at our manufacturing unit and offices and try to ensure a harassment free work environment along with workplace health and safety.

Major Raw material for making Acrylic Fiber is Acrylonitrile and Vinyl Acetate Monomer. These raw materials are chemicals and are derivatives of Crude Oil. Reputed international surveyors are appointed to supervise and monitor the loading of Acrylonitrile and Vinyl Acetate Monomer into shipping vessel and discharge into shore tank in India. The surveyor ensures that loading and discharge are done in conformance with the internationally accepted standard of safety. Surveyors also supervise the loading of Acrylonitrile from Shore tank to road tankers and ensures that best practices are followed.

We accord first priority to safety of human lives. Visitors as well as employees are given safety instructions before entering the premises/ work station to ensure workplace safety and minimize the probability of accidents.

It is ensured that all employees and workers work on floor using all PPE's, Helmet and Safety shoes.

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

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

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No significant risk /concerns arising during assessment but as continuous improvement we are maintaining and improving facility as well as safe practices with Behaviour based safety.

In hazardous (Toxic and flammable) raw materials storage area, the Company has implemented all required safety measures like gas detectors, equipment, containers, pipeline and human body static energy discharge facilities. Flame proof equipment are installed in flammable liquid handling areas. All the rotating parts of machines are provided with safety guards. Photo censers are installed in dangerous machines and operation areas with machine auto stop mechanism. Safety shoes, helmet and other required PPEs are provided to all individual workmen at shopfloor. Work place monitoring is carried out periodically to ensure safe workplace conditions. Each and every incidence (near-miss, minor and major) is investigated to implement effective measures against causes. Round the clock availability of multipurpose fire engine, AC ambulance and first aiders.

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).

Yes, the Company offers benefits under Group Personal Accident (GPA) insurance, designed to cover death resulting from accidental injuries. Further, the Company also offers benefits under Employee Compensation, designed to cover death resulting from accidental injuries during working hours.

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

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:**

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)**

   No

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

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety practices	NA
Working Conditions	NA

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 :** NA

PRINCIPLE 4

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

Essential Indicators

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

The Company recognizes employees, local communities surrounding our operations, business associates (network of suppliers, transporters, contractors etc), customers and shareholders/ investors as our key stakeholders.

The Company identifies communities (with a special focus on women and children from these communities) around our manufacturing facility as disadvantaged, vulnerable & marginalized stakeholders.

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
Employees	No	Other (Employees of the Company are reached through regular engagements.)	Regular	Continuous people development through investment in the training & development of our employees even in adverse business times.
Local Communities around our manufacturing Locations	Yes	Other (Development and deployment of need-based community programs in the areas of health, education, skill development, sanitation, livelihood etc. as part of Corporate Social Responsibility (CSR) initiatives)	Regular	To uplift their living conditions, education level, health and skill development.
Business associates	No	Other (We remain engaged with our vendors and equipment suppliers through regular engagements.)	Regular	To remain updated about technologies and raw materials with a view to update our plant with safer, modern, more efficient and environment friendly equipment and processes.
Customers	No	Other (Direct engagement with customers and providing technical advice to them for improving operational efficiency.)	Regular	We share information about new products and technical developments at our end with our customers so as to enable them develop new solutions and products for their customers. We treat our customers as extended arms of the Company. We remain continuously engaged with customers to understand their changing needs and support them in smooth usage of our products and problem solving through a partnership approach has helped us forge long lasting relationships with our customers.

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 & Investors	No	Annual General Meeting, Shareholder Meets, Email, Stock Exchange intimations, Annual Report, Quarterly Results, Company Website, Newspaper advertisements.	As and when required	Profitability & Stability, Growth Prospects, Major Events.

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.**

   NA

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.-**

   No

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

   The Company regularly undertakes initiatives to serve the interest of its disadvantaged, vulnerable and marginalized stakeholders. These are briefly described below:

Vulnerable Group	Concerns	Action Taken
Local Communities around our manufacturing Locations	Promoting Education	• Construction of toilet blocks for boys and girls of Government Primary School, Dharoli. • Construction of Stage & Flooring at Govt. School, Dharoli.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY-2025-26 (Current Financial Year)			FY-2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	166	166	100	166	166	100
Other than permanent	-	-	-	-	-	-
Total Employees	**166**	**166**	**100**	**166**	**166**	**100**
Workers						
Permanent	152	152	100	152	152	100
Other than permanent	-	-	-	-	-	-
Total Workers	**152**	**152**	**100**	**152**	**152**	**100**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No. (E)	%(E /D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	161	-	-	161	100	160	-	-	160	100
Female	5	-	-	5	100	6	-	-	6	100
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	152	-	-	152	100	152	-	-	152	100
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages, in the following format:

a) Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Lakhs)	Number	Median remuneration/ salary/ wages of respective category (in Lakhs)
Board of Directors (BoD)	8	3.10	2	4.30
Key Managerial Personnel	2	14.72	-	-
Employees other than BoD and KMP	158	5.25	5	3.33
Workers	152	2.75	-	-

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.67%	2.18%

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

Yes, all employees can reach out to the Management to address their concerns and the Company also have a grievance redressal mechanism.

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

We have placed grievance redressal mechanisms at our manufacturing unit and offices and try to ensure a harassment free work environment along with workplace health and safety. Our Human Resources Team is available in the plant round the clock to take care of and ensuring the basic amenities to workers. Communication meetings between workers and senior officials are regularly conducted to redress the grievance of workers and maintain harmonious relations between the management and workers.

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

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

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

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

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

The Company has established a "Vigil Mechanism" incorporating Whistle Blower Policy in terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for employees and Directors of the Company, for expressing the genuine concerns of unethical behavior, actual or suspected fraud or violation of the codes of conduct by way of direct access to the Chairman/ Chairman of the Audit Committee.

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

Yes, as per labour laws.

10. **Assessments for the year:**

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

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

NA

Leadership Indicators

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

We have had no such concerns in the past.

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

NA

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

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

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

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

   There has been no such cases.

PRINCIPLE 6

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C)	NA	NA
From non-renewable sources		
Total electricity consumption (D)	(No Grid Connection)	(No Grid Connection)
Total fuel consumption (E) ***	809235.22 GJ	721358.25 GJ
Energy consumption through other sources (F)	No other Resources	No other Resources
Total energy consumed from non renewable sources (D+E+F)	809235.22 GJ	721358.25 GJ
Total energy consumed (A+B+C+D+E+F)	809235.22 GJ	721358.25 GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (GJ/Rupee)	0.00025	0.00026
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable.

***We do not have Grid connection and meeting our plant requirement through Coal based CPP & DG Sets. The total fuel consumption (E) comprising the fuel used for power generation (Means consumption) as well as steam generation. Hence, in our case Total Energy consumption = Total Fuel consumption.

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.-

Vardhman Acrylics Limited has been identified as a designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India which is now defined as CCTS(Carbon Credit Trading Scheme). Under this scheme, the target is achieved for FY 2025-26 and it's verification audit is expected to complete by end of July'26.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	749975	655615
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	749975	655615
Total volume of water consumption (in kilolitres)	749975	655615
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)(KL/Rupees)	0.00024	0.00023
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
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. Not Applicable.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	361762 (to Narmada Clean Tech)	274770 (to Narmada Clean Tech)
- No treatment	-	-
- With treatment – please specify level of treatment	Primary, Secondary & Tertiary treatment	Primary, Secondary & Tertiary treatment

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(v) Others	24316 (to Gardening)	67128 (to Gardening)
- No treatment	-	-
- With treatment – please specify level of treatment	Primary, Secondary & Tertiary treatment	Primary, Secondary & Tertiary treatment
Total water discharged (in kilolitres)	**386078**	**341898**

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

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

No

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	ppm	14	16
SOx	ppm	40	38
Particulate matter (PM)	mg/Nm3	46	42
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others –please specify		-	-

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		-	-

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
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. Not Applicable

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.** - No

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	13.1	12.
E-waste (B)	4.60	5.840
Bio-medical waste (C)	0.00215	0.00122
Construction and demolition waste (D)	-	-
Battery waste (E)	20 Nos	12 Nos
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) ETP SLUDGE	204.41	482.84
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G+ H)	**222.11**	**500.68**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
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)		

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Category of waste		
(i) Recycled	-	-
(ii) Re-used	1.37	0.80
(iii) Other recovery operations	-	-
Total	**1.37**	**0.80**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	5.19	8.2
(ii) Landfilling	204.41	446.91
(iii) Other disposal operations	-	-
Total	**209.6**	**455.11**

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. – Not Applicable

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.**

Different category of hazardous waste is monitored and measured at generation point and is temporarily stored at designated storage locations. Disposal of the same to GPCB authorized agencies is as per disposal guidelines laid out by GPCB/CPCB. Generation and disposal records have been maintained separately.

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.
-	-	-	-

The above mentioned requirement is not applicable to the Company as the Company do not have any of its operations/offices in/around ecologically sensitive areas.

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

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
-	-	-	-	-	-

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

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

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

(ii) Nature of operations

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

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 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. Not Applicable.

3. **With respect to the ecologically sensitive areas reported at Question 10 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.** NA

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Operation controls	Operation controls with proper preventive schedule in area of particulate matter emission in boiler area.	Reduced Environment Pollution
2.	Tree plantation	Tree plantation and maintaining greenery within the factory. A green belt of about 50% land with about 1.60 Lakhs trees has been developed within the factory premises. Unit is planting approx. 5000 no. new trees every year.	Reduced Environment Pollution
3.	Treatment of effluent	We have established independent state of the art ETP in the unit to treat the effluent meeting the norms prescribed by Central and State Pollution Control Boards. Conventional bio-culture replaced with efficient culture at biological aeration treatment stage for better de-gradability of pollutants.	Reduced Environment Pollution
4.	Recycling and Reuse	Facility installed for recycling and reuse of a 400 KLD effluent through RO process.	Reduced Environment Pollution
5.	Disposal of solid waste	Disposal of solid waste generated at the units is done only through authorized disposal facilities. Innovative changes implemented at different stages of effluent treatment & manufacturing operations, resulted in to approx. 50% reduction in solid waste generation at sources.	Reduced Environment Pollution
6.	Passing the boiler flue gases	Passing the boiler flue gases through filter bags, ESP's.	Reduced Environment Pollution

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

   The Company acknowledges the unpredictable and hazardous nature of emergencies and disasters, which can strike without warning especially in a chemical plant like ours. To ensure the safety of our employees, surrounding communities, and the environment, we have established an effective emergency preparedness and response program. This plan serves as a guide to facilitate the planning and execution of appropriate actions in response to local emergencies. To maintain the effectiveness of our emergency preparedness plan, we conduct rigorous training, testing and evaluation. This includes management reviews, third-party audits and mock drills. Through these measures, we assess the readiness of our systems, identify areas for improvement, and make necessary adjustments to enhance our emergency response capabilities.

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

   The emissions at our unit are within the permissible limits of the State and Central Pollution Control Boards and no legal action has been initiated against the Company for any violation of any environment related rules or provisions.

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

8 a. **Green credits generated or procured by the entity -** NA

   b. **Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively) –** NA

PRINCIPLE 7

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.** - 4

   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.**

VAL is a member of several industrial and trade associations. These are listed as under:

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Jhagadia Industries Association	State
2	Narmada Clean Tech (An industry and GIDC joint venture Company for responsible disposal of treated effluent)	State
3	Forum of Acrylic Fiber Manufacturers	National
4	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC)	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
NA	NA	NA

Leadership Indicators

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

S. No	Public policy advocated	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
NA					

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

The stakeholders can send their grievances to the Compliance Officer at secretarial.lud@vardhman.com

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	15.73%	11.89%
Sourced directly from within India	84.27%	88.11%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	26%	32%
Semi-urban	18%	17%
Urban	54%	44%
Metropolitan	2%	7%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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
NA	

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

S. No.	State	Aspirational District	Amount spent (In ₹ Lakhs)
1.	Gujarat	Bharuch	10.97
2.	Gujarat	Bharuch	5.74

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

   (b) From which marginalized /vulnerable groups do you procure?- NA

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

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
NA				

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

Name of authority	Brief of the Case	Corrective action taken
NA		

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Construction of toilet blocks for boys and girls of Government Primary School, Dharoli	150	100%
2.	Construction of Stage & Flooring at Govt. School, Dharoli	150	100%

PRINCIPLE 9

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

Essential Indicators

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

We have a structured complaint resolution system in place ensuring timely redressal-

- Customer complaint handling protocol defines activities, role and timeline.
- Complaint generation/ escalation by Marketing Department.
- Analysis by plant technical deptt, QA, Production and Unit head and revert to Marketing deptt about reasons leading to complaint, if complaint is found to be genuine. Plan for prevention of such complaints in future.
- Review by Business Head and closure of complaint appropriately.

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

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

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

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

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

Particulars	Number	Reasons for recall
Voluntary recalls	-	NA
Forced recalls	-	NA

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

Yes. The policy can be accessed on the following link: https://vardhman.com/Document/11.03%20Privacy%20and%20Data%20Protection%20Policy%20-%20PDF.pdf

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

   Nil

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

   a) **Number of instances of data breaches -** Nil

   b) **Percentage of data breaches involving personally identifiable information of customers** – N.A.

   c) **Impact, if any, of the data breaches** – N.A.

Leadership Indicators

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

   https://www.vardhmanacrylics.com/

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

   NA as the Company manufactures industrial products only.

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

   Not Applicable.

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)** - No