Business Responsibility & Sustainability Report

DIRECTOR'S MESSAGE

At NGL Fine-Chem Limited ("NGL" or "the Company"), we believe that sustainable operations are the bedrock of enduring enterprise value. By seamlessly integrating Environmental, Social, and Governance (ESG) principles into our core strategy, we ensure that long-term capital appreciation is structurally aligned with systemic resilience and ethical stewardship. Under the framework of SEBI (LODR) Regulation 34(2)(f), our Business Responsibility and Sustainability Reporting (BRSR) serves as a strategic roadmap, translating compliance into a tangible competitive advantage.

Our commitment is operationalized through three key pillars: Environmental, Resilience and Efficiency, we actively mitigate our ecological footprint through resource optimization, waste reduction, and the adoption of energy-efficient technologies. Our focus on climate-resilient operations drives long-term cost efficiencies and safeguards our supply chain from systemic disruption Social Capital and Stakeholder Trust. We cultivate a high-performance, inclusive culture that prioritizes safety, diversity, and continuous learning. By fostering deep relationships with our workforce and delivering targeted, measurable social impact initiatives, we build robust social equity and strengthen our social license to operate Uncompromising Governance and Ethics.

Our governance architecture enforces absolute transparency, rigorous risk management, and strict regulatory alignment. Guided by an experienced Board, we maintain robust oversight mechanisms to protect stakeholder capital, secure digital infrastructure, and maintain market trust Through this disciplined framework, we do not just meet regulatory mandates, we build an agile, sustainable platform positioned to deliver superior, long-term returns to our shareholders.

Looking ahead to FY 2026-27 and beyond, we are committed to setting measurable targets across our environmental, social, and governance pillars and to reporting our progress against those targets with the same honesty and rigour that this report embodies.

We wish to thank our shareholders, customers, suppliers, employees, regulators, and local communities for their continued trust and partnership. It is this collective confidence that drives us to do better, every year.

SECTION A: GENERAL DISCLOSURES

I. Details Of The Listed Entity

Corporate Identity Number (CIN) of the listed entity	:	L24110MH1981PLC025884
Name of the listed entity	:	NGL FINE-CHEM LIMITED
Year of incorporation	:	18th December, 1981
Registered office address	:	301, E Square Subhash Road, Vile Parle (East) Mumbai - 400057
Corporate address	:	301, E Square Subhash Road, Vile Parle (East) Mumbai – 400 057
E-mail	:	cs@nglfinechem.com
Telephone	:	022 – 40842222
Website	:	https://www.nglfinechem.com/
Financial year for which reporting is being done	:	1st April 2025 to 31st March, 2026
Name of the Stock Exchange(s) where shares are listed	:	a) National Stock Exchange of India Ltd. b) BSE Ltd.
Paid-up capital	:	₹ 3,08,90,120/-
Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	:	a) Name – Mr Shivam Jagdish Gharat b) Designation - Company Secretary & Compliance Officer c) Telephone - 022 – 40842222 d) E-mail ID – cs@nglfinechem.com
Reporting boundary	:	Standalone basis
Name of the assurance provider	:	Not Applicable
Type of assurance obtained	:	Not Applicable

II. Products/Services

1. Details of business activities (accounting for 90% of the turnover on a standalone basis):

Sr. No.	Description of the main activity	Description of business activity	% of turnover of the entity
1	Pharmaceutical	Manufacturing of pharmaceuticals and intermediates for usage in veterinary and human health.	100%

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

Sr. No.	Product/Service	NIC code	% of turnover consolidated
1	Manufacture of pharmaceuticals, medicinal and chemical products	21002	100

III. Operations

3. 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

4. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of states)	Pan-India basis
International (No. of countries)	54 countries over the globe

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

Over the years, NGL has been focusing on expanding its market reach. Currently, the Company serves the market requirements in over 54 countries over the globe. In the reporting financial year, exports contributed over 75% of its total turnover.

c. A brief on types of customers

NGL serves a variety of global companies engaged in manufacturing custom high-quality pharmaceuticals, geographically located in more than 54 countries and across India.

IV. Employees

5. 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)	459	424	92%	35	8%
2.	Other than Permanent (E)	4	4	100%	0	0%
3.	**Total Employees (D + E)**	**463**	**428**	**92%**	**35**	**8%**
			Workers			
4.	Permanent (F)	39	39	100%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	**Total Workers (F + G)**	**39**	**39**	**100%**	**0**	**0%**

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)	00	00	0%	00	0%
2.	Other than Permanent (E)	00	00	0%	00	0%
3.	**Total employees (D + E)**	**00**	**00**	**0%**	**00**	**0%**
	Differently Abled Workers					
4.	Permanent (F)	00	00	0%	00	0%
5.	Other than Permanent (G)	00	00	0%	00	0%
6.	**Total employees (F + G)**	**00**	**00**	**0%**	**00**	**0%**

6. Participation/inclusion/representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	1	0	0%

7. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):

	FY 2026 (Turnover rate in current FY)			FY 2025 (Turnover rate in previous FY)			FY 2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	118	9	127	83	6	89	97	4	101
Permanent workers	2	0	2	0	0	0	2	0	2

V. Holding, Subsidiary And Associate Companies (Including Joint Ventures)

21 (a) Names of holding/subsidiary/associate companies/joint ventures as 31st March, 2026

Sr. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A; participate in the business responsibility initiatives of the listed entity? (Yes/No)
1.	Macrotech Polychem Private Limited	Subsidiary	100	Yes

VI. CSR Details

22 (i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013	:	Yes
22(ii)	Turnover (in Lakhs)	:	48,219.04
22(iii)	Net worth (in Lakhs)	:	31,993.67

VII. Transparency And Disclosures Compliance

23. 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			FY 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 We actively participate in the periodical meetings with the villagers and local communities in the presence of Village Sarpanch and other Government agencies to address community related grievances of all locations	Nil	Nil	-	Nil	Nil	-
Investors (other than Shareholders)#	Not Applicable						
Shareholders	Yes. https://www.nglfinechem.com/investors/investor-contacts/	4	Nil (All the Complaints have been resolved)	-	Nil	Nil	-
Employees and workers	Yes, the Company's employees and workers have access to its Whistle blower mechanism through which the grievances can be addressed to the Company. The same can be accessed through: https://www.nglfinechem.com/wp-content/uploads/2026/04/vigil-mechanism-policy.pdf	Nil	Nil	-	Nil	Nil	There is no reportable complaint registered during the year
Customers	NGL has a dedicated E-mail id (info@nglfinechem.com) through which customers can register their complaints. This E-mail id is monitored by the Managing Director of the Company.	Nil	Nil	-	Nil	Nil	-
Value chain partners	The Company proactively engages with its value chain partners and has a dedicated E-mail id (info@nglfinechem.com) through which they can register their complaints. The same is monitored by the Managing Director of the Company.	Nil	Nil	-	Nil	Nil	-

#The company has established a unified redressal mechanism for both shareholders and investors, documented under the "Shareholders" category.

24. 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

Sr. 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	ESG compliance	Risk	**Risk:** ESG compliance risk is associated with non-adherence to the standards and guidelines set forth by all local and global regulatory agencies, focusing on pharmacovigilance, proprietary, confidentiality and other core governance standards (For instance, CGMP and CGLP, among others)	1. Focussing on stable and larger markets. 2. Strengthening regulatory capacity in key markets by actively engaging with regulatory agencies and hence mitigating risks from external sources.	**Positive:** Compliance with relevant regulatory requirements pertaining to the ESG domain reflects the Company's commitment towards responsible business practices. **Negative:** Non-compliance with ESG and regulatory requirements may affect the Company's image and impact its business continuity in the long term.
2	Regulatory compliance				
3.	Managing Waste	Risk and Opportunity	**Risk:** Waste, water and energy management have been identified as key material issues under the climate change and environmental risk. This risk is addressed to emphasise on the Company's climate consciousness and its contribution towards mitigation action plans against climate change. **Opportunity:** Comprehensive resource management plans aligned with NGL's environment conservation strategy will highlight the Company's commitment towards improving environmental preservation and its contribution towards climate change mitigation action plans.	1. Ensuring compliance through robust governance and review mechanisms, strengthening capabilities of the EHS and legal compliance teams, conducting risk assessments and periodic reviews, and implementing compliance management software to track and monitor adherence to all relevant regulatory requirements. 2. Undertaking proactive initiatives to mitigate the physical and transitional risks linked to climate change, such as, decarbonising operations, GHG emission reduction measures, and physical climate risk assessment to safeguard assets from the effects of climate change. 3. The Company adheres to the precautionary principle (as outlined in the Rio Declaration 1992) through the ERM framework to mitigate environmental risks.	**Positive:** The Company's focus on strengthening climate and ESG specific initiatives bolster long-term value-creation and enables the Company to effectively respond to rising stakeholder demands. **Negative:** Lack of robust initiatives and action plans to contribute to ESG awareness and climate change could adversely impact business operations and lead to work force disruption.

24. 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 (Contd.)

Sr. 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)
4.	Occupational Health and Safety	Risk and Opportunity	**Risk:** Occupational health and safety is a critical aspect of the Company's commitment to workforce welfare, emphasising the importance of providing a safe and secure working environment. Identification of a high number of health and safety incidents reflects the effectiveness of the existing EHS management approach. **Opportunity:** A strong EHS management system integrated with comprehensive hazard identification, mitigation plans, root cause analysis of the reported incidents and corresponding corrective action plans, will highlight NGL's approach and dedication to ensuring workforce health and safety.	1. Implementing a robust EHS management system with periodic internal and external audits of safety practices. 2. Adopting comprehensive corrective action plans following the identification and assessment of safety incidents to prevent future instances.	**Positive:** A robust occupational health and safety management approach enables the Company to prevent the occurrence of incidents. **Negative:** Frequent safety incidents and injuries may adversely impact the Company's performance, both in terms of safety and workforce well-being.
5.	Climate Change	Risk	Extreme weather events linked to climate change can disrupt supply chains and manufacturing operations, thereby affecting the production and distribution of NGL's products. For example, events such as heat waves or excessive rainfall in the areas where the Company's manufacturing facilities and offices are located can lead to increased absenteeism, thereby impacting the overall efficiency of the Company.	NGL conducts mandatory safety training and awareness sessions across its operations, including manufacturing sites and offices. These sessions cover emergency evacuation procedures, especially important during natural disasters.	**Negative:** Since this is a systemic risk, the Company cannot fully control the same, and instead, strives to mitigate it to a certain extent.
6	Talent Development	Opportunity	Investing in talent development gives the Company a strategic edge, promoting individual growth that enhances organisational agility and competitiveness. Prioritising employee growth nurtures a culture of continuous improvement and positions companies as preferred employers, attracting top talent and ensuring long-term success.	NA	**Positive**

24. 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 (Contd.)

Sr. 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)
7.	Business Ethics	Risk	Failing to uphold business ethics can expose a company to significant risks. Engaging in unethical behaviour can harm the Company's reputation and erode public trust, resulting in the loss of customers, investors, and other stakeholders.	The Company adheres strictly to its Code of Conduct, which serves as a comprehensive guide for all employees on values, ethics, and business principles. The Company's Whistle Blower Policy provides a mechanism for the employees to report any unethical or improper activity concerning the Company to the Chairman of the Audit Committee	**Negative**

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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, NGL's Board has approved some of the policies that are in accordance with the relevant statutory requirements.								
c. Web link of the policies, if available	https://www.nglfinechem.com/investors/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/No)	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/label/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.	OECD Principles of Corporate Governance	• cGMP standards. • WHO CMP standards. • Compliance with (ISO 9001:2008) quality control systems.	Occupational Health and Safety management system (ISO 45001:2018) at all manufacturing sites in India	-	-	One manufacturing site is certified for the Environment Management System ISO 14001:2015	-	-	Yes • cGMP standards. • WHO CMP Standards.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	-	-	-	-	• Switch to greener fuels for cleaner energy. • Conserve Water. • Recycle solvents mandatorily. • Produce by-products that can be utilised.	-	-	-
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's performance with regard to each of the Principles is reviewed periodically by Board of Directors.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Please refer to the Managing Director's Message at the beginning of this Business Responsibility and Sustainability Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	**Name:** Mr Rahul Nachane **Designation:** Managing Director **DIN:** 00223346								
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, NGL's business responsibility and sustainability initiatives are overseen by the Mr Rahul Nachane, Managing Director of NGL. Further, some parts of the responsibility are also overseen by the Stakeholders' Relationship Committee.								

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, by the Board Periodically/Need-Based	Yes, by the Board Periodically/Need-Based	Yes, by the Board Periodically Need-Based	NA	NA	Yes, by the Board Periodically/ Need-Based	NA	NA	Yes, by the Board Periodically/ Need-Based
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, Ongoing by the Board of the Company.	Yes, Ongoing by the Board of the Company.	Yes, Ongoing by the Board of the Company.			Yes, Ongoing by the Board of the Company.			Yes, Ongoing by the Board of the Company.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No, the Company conducts internal reviews of the implementation and effectiveness of its policies.								

12. If answer to question (1) above is "No" i.e. not all principles are covered by a policy reasons to be stated: NA

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 ETHICS AND INTEGRITY

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors	2	The Company conduct regular familiarisation programmes for Board of Directors and Key Managerial Personnel (KMPs) to ensure they are well-informed and aligned with the company's strategic and regulatory framework. These programmes cover a wide range of topics including ESG parameters and targets, Corporate Governance, Risk Management, Employee well-being, Innovation, Research and Development, Environment, and the Code of Conduct. Additionally, frequent updates are shared with all Board Members and KMPs to keep them informed about key developments within the company, significant regulatory changes, compliance matters, risk areas, and ongoing legal proceedings.	100%
Key Managerial Personnel	2		100%
Employees other than BoD and KMPs	21	The Company in addition to on-the-job training programmes, conduct trainings for all the employees including workers which include topics covering P 1,2,3,4,6,9	87%
Workers	20	The Company in addition to on-the-job training programmes, conduct trainings for all the employees including workers which include topics covering P 1,2,3,4,6,9	98%

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 2025-2026:

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal preferred? (Yes/No)
Penalty/Fine			N. A.		
Settlement			N. A.		
Compounding Fee			N. A.		

	Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal preferred? (Yes/No)
Imprisonment			N. A.		
Punishment			N. A.		

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

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

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

Company has not adopted separate policy of anti-corruption or anti-bribery policy. However, the same is covered under the Code of Conduct for Board Members & Senior Management adopted by the Company as per the provisions of SEBI (Listing & Disclosure Requirements) Regulation, 2015 which is also hosted on the website of the company: https://www.nglfinechem.com/wp-content/uploads/2026/04/code-of-conduct.pdf.

The company is committed to conducting its business with integrity.

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

	FY 2026	FY 2025
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

Details of complaints with regard to conflict of interest:

	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	0	0	0
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	0	0	0

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: N.A.

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

	2025-2026	2024-2025
No. of days of accounts payable	35	106.98

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 2026	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	25.10%	22%
	b. Number of dealers/distributors to whom sales are made	122	92
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	53.26%	58 %

9. Open-ness of business (Contd.)

Parameter	Metrics	FY 2026	FY 2025
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	85%	9.11%
	b. Sales (Sales to related parties/Total Sales)	0.5%	0.086%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	12%	100%
	d. Investments (Investments in related parties/Total Investments made)	8.68%	6.21%

SUSTAINABLE BUSINESS

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.

	Current Financial Year	Previous Financial year	Details of Improvements in Environmental and Social Impacts
R & D	2.9%	0	-
Capex	0.01%	6.35 crores	Installation/upgradation of pollution control equipment in Ongoing Greenfield Expansion Project.

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

Yes, the Company has endeavors to implement responsible procurement practices across its supply chain. The Company encourages local sourcing enabling the reduction of costs, currency risk and environmental footprint of the transportation cost.

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

69% of total input 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.

Waste Type	Process for Reuse, Recycling and Safe Disposal
Plastic Waste (including packaging)	Plastic waste is segregated at source, safely stored, and handed over to authorized recyclers for recycling or disposal in accordance with applicable regulations.
E-waste	E-waste is collected separately and disposed of through authorized e-waste recyclers to ensure environmentally sound recycling and recovery.
Hazardous Waste	Hazardous waste is handled in accordance with the Company's Waste Management SOP, segregated, stored, transported, and disposed of through authorized recyclers, pre-processors, or TSDF facilities. Necessary approvals from regulatory authorities are obtained before disposal.
Other Waste	Non-hazardous and general waste, including paper and packaging waste, is segregated and sent to authorized recyclers for recycling or safe disposal as per applicable regulations.

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, EPR is applicable to the Company with respect to plastic packaging. The Company's waste collection and management plan is in line with the EPR plan submitted to the Pollution Control Board(s), and it undertakes collection and recycling of post-consumer plastic waste in compliance with applicable EPR requirements.

EMPLOYEE WELLBEING

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	424	424	100%	424	100%	0	0%	0	0%	0	0%
Female	35	35	100%	35	100%	35	100%	0	0%	0	0%
Total	**459**	**459**	**100%**	**459**	**100%**	**35**	**100%**	**0**	**0%**	**0**	**0%**
Other than Permanent Employees											
Male	4	0	0%	4	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**4**	**0**	**0%**	**4**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

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 Workers											
Male	39	39	100%	39	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**39**	**39**	**100%**	**39**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent Workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

	FY 25-26	FY 24-25
Cost incurred on wellbeing measures as a % of total revenue of the Company.	0.30%	0.14%

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

Benefits	FY 2026			FY 2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	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 employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes
ESI	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes
Bonus	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes

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.

Being a Pharmaceutical and chemical company, the company does not have any disabled person employed. However, the company ensures that its premises and offices are aligned, to the extent applicable.

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.

Yes, the Company's Code of Conduct outlines its commitment to non-discrimination, by providing equal opportunity to all its employees irrespective of race, color, religion, sex, national origin, ancestry, age, marital status, sexual orientation or disability.

The said code of conduct can be accessed through below mentioned link https://www.nglfinechem.com/wp-content/uploads/2026/04/code-of-conduct.pdf

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

Gender	Permanent employees		Permanent Workers	
	Return of work	Retention rate	Return of work	Retention rate
Male	0	0	0	0
Female	2	100%	0	0
Total	**2**	**100%**	**0**	**0**

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.

The Company's employees and Workers have access to the Company's Whistle blower mechanism through which the grievances can be addressed to the Company.

	Yes/No (if yes, then give details of mechanism in brief)
Permanent Workers	Yes, the permanent workers communicate their grievances through their respective supervisor and the same are communicated to the company through the Company's Human resource Representative based at the factory.
Other than Permanent Workers	Yes, the non-permanent workers communicate their grievances through their respective supervisor and the same are communicated to the company through the Company's Human resource Representative based at the factory.
Permanent Employees Other than permanent Employees	Yes, All the Employees communicate their grievances through their respective supervisor and the same are communicated to the company through the Company's Human Resource Representative. Additionally, the employees can report their concerns through the Whistleblower mechanism of the Company.

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

Category	FY 2026			FY 2025		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of associations or union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of associations or union (D)	% (D/C)
Total Permanent Employees	**459**	**0**	**0%**	**475**	**0**	**0%**
- Male	424	0	0%	434	0	0%
- Female	35	0	0%	41	0	0%
Total Permanent Workers	**39**	**0**	**0%**	**45**		**0%**
- Male	39	0	0%	45	0	0%
- Female	0	0	0%	0	0	0%

'These employees were members of external Unions and have resigned from the Company subsequently. Further, the company is not member of any worker's association(s) or Unions.

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025				
	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	424	424	100%	424	100%	437	45	10.29 %	37	8.47%
Female	35	35	100 %	35	100%	41	3	7.31 %	3	7.32%
Total	**459**	**459**	**100%**	**459**	**100%**	**478**	**48**	**10.04 %**	**40**	**8%**
Workers										
Male	39	39	100%	39	100%	45	0	0%	0	0%
Female	00	00	0%	00	0%	0	0	0%	0	0%
Total	**39**	**39**	**100%**	**39**	**100%**	**45**	**0**	**0%**	**0**	**0%**

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

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	424	424	100%	437	403	92.21%
Female	35	35	100%	41	34	82.92%
Total	**459**	**459**	**100%**	**478**	**437**	**91.42 %**
Workers						
Male	39	39	100%	0	0	0%
Female	0	0	0%	0	0	0%
Total	**39**	**39**	**100%**	**0**	**0**	**0%**

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 implemented an Occupational Health and Safety Management System aligned with ISO 45001:2018 and applicable legal requirements, covering all operations, employees, contract workers, and visitors.

The system includes safety training, hazard identification, PPE usage, emergency preparedness, and regulatory compliance.

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

The Company identifies and assesses work-related hazards through Hazard Identification and Risk Assessment (HIRA), HAZOP studies, safety inspections, risk assessments, process safety reviews, and permit-to-work systems. These processes cover both routine and non-routine activities, including maintenance, shutdowns, confined space entry, hot work, and other high-risk operations.

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

Yes, the Company has Standard Operating Procedures (SoP) for employees, workers and contract workers to report workplace hazards and unsafe conditions and empowers them to stop work and remove themselves from unsafe situations until corrective actions are taken.

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

Yes, the Company provides employees and workers access to non-occupational medical and healthcare services through first-aid facilities, medical consultations, periodic health check-ups, and emergency medical support, promoting overall employee health and well-being.

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

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (Per One million-person hours worked)	Employees	-	-
	Workers	-	1.33
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

#This also includes contract workforce.

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

The Company has implemented a comprehensive Environment, Health and Safety (EHS) framework to ensure a safe and healthy workplace. The Company has implemented various Key measures which includes hazard identification and risk assessment (HIRA), HAZOP studies, permit-to-work systems, safety training, use of PPE, fire and emergency preparedness, mock drills, occupational health monitoring, incident and near-miss reporting, and compliance with applicable health, safety, and environmental regulations, we follow this type of system to ensure a safe & healthy work place.

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

Benefits	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil			Nil		
Health & Safety	Nil			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 %
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 major safety-related incidents were reported during the reporting period. The Company continues to implement regular safety inspections, risk assessments, training, and preventive measures to maintain a safe workplace. No significant risks or concerns were identified from health and safety assessments during the year.

STAKEHOLDER INCLUSIVENESS

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 identified group of stakeholders based on those group who are impacted by the company's business as well as those groups who have major impact on the business of the Company. The Key groups identified are as given under in table 2

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
Investors/ Shareholders	No	Website of Company/and Stock Exchanges/Email/ Newspaper Publications or announcements/Meetings or conferences.	Annually/Half Yearly/ Quarterly and event based.	Provide investors with updates on the organization's performance, ESG Ratings, and other corporate developments. Gather queries and feedback from investors to comprehend their requirements.
Government and Regulators	No	Submissions/Meetings/ Emails/website of the Regulators.	Need-based/ Ongoing.	Transparent communication with the regulators is critical from the compliance perspective.
Employees	No	One-to-one Meeting/ Grievance mechanism/ Training Programs/Email/ Website/Notice Boards/ Surveys.	Continuous/Event Based.	Employee well-being and satisfaction is an integral part of the Company's growth strategy. Employee engagement through various means of communication provides an insight into the key action areas for employee well-being and growth.
Customers	No	Regular Customer meetings/ Sales visit/Customer satisfaction Survey/E-Mails	Frequent and as and when required.	Enhance market share, introduce new products, ensure fair business practices, and address customer feedback and queries.
Value Chain Partners and Suppliers	No	Vendors Meets Virtual/In Person meetings.	Continuous and as and when required.	Engagement with the value chain partners enables the Company to identify issues impacting the value chain.

HUMAN RIGHTS

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 2026			FY 2025		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	459	0	0%	475	0	0%
Other than permanent	4	0	0%	434	0	0%
Total Employees	**463**	**0**	**0%**	**478**	**0**	**0%**
Workers						
Permanent	39	0	0%	45	0	0%
Other than permanent	0	0	0%	0	0	0%
Total Workers	**39**	**0**	**0%**	**45**	**0**	**0%**

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

Category	FY 2026					FY 2025				
	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	**424**	0	0%	424	100%	**434**	41	9.44%	393	91.24%
Female	**35**	0	0%	35	100%	**41**	9	21.95%	32	78.05%
Other than Permanent										
Male	**4**	0	0%	4	100%	**3**	0	0%	3	100%
Female	**0**	0	0%	0	0%	**0**	0	0%	0	0%
Workers										
Permanent										
Male	**39**	0	0%	39	100%	**45**	0	0%	45	100%
Female	**0**	0	0%	0	0%	**0**	0	0%	0	0%
Other than Permanent										
Male	**0**	0	0%	0	0%	**0**	0	0%	0	0%
Female	**0**	0	0%	0	0%	**0**	0	0%	0	0%

3. Details of remuneration/salary/wages, in the following format (Sum in lakhs):

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remunerations/ salary/wages of respective category
Board of Directors (BoD)	2	565.79	0	0
Key Managerial Personnel	1*	3.65	1#	8.26
Employees other than BoD and KMP	421	3020.20	35	220.38
Workers	39	266.18	0	0

*Mr. Shivam Gharat was appointed as the Company Secretary and Compliance Officer with effect from February 3, 2026.

#Mrs. Pallavi Pednekar resigned from the position of Company Secretary and Compliance Officer with effect from January 23, 2026.

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

	FY 25-26	FY 24-25
Gross wages paid to females as % of total wages	6.19%	6.83%

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, we maintain zero tolerance towards discrimination and harassment of any kind, based on race, religion, colour, age, sex, pregnancy, sexual orientation, nationality, disability or any other classification as mandated by local laws. Further, the Human Resources Department of the Company is primarily responsible for addressing human rights impacts, if any.

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

The Company has no formal mechanism in place; however, the Human Resource Department is well equipped to address such issues as and when they arise.

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

Benefits	FY 2026			FY 2025		
	Filed During the year	Pending resolution at the end of the year	Remarks	Filed During the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 25-26	FY 24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The Company has zero tolerance for retaliation against whistle blower or any employee who reports any complaint in good faith. Company ensures complete confidentiality of the complainant or the whistle blower and protection from retaliation during investigation and thereafter.

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

No, the Company will endeavor to incorporate such requirements in business agreements and contracts.

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

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

ENVIRONMENT

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

Essential Indicators

1. Details of total energy consumption (in Giga-Joule (GJ) or multiples) and energy intensity, in the following format:

Parameter	FY 25-26	FY 24-25
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	Briquette – 4157060 GJ PNG - 37059.83 GJ
Total energy consumed from renewable sources (A+B+C)	**0**	**4194119.83**
From non-renewable sources		
Total electricity consumption (D)	46082.61 GJ	10749.77 GJ
Total fuel consumption (E)	40897.17 GJ	Diesel 719 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**86979.78 GJ**	**11468.77 GJ**
Total energy consumed (A+B+C+D+E+F)	**86979.78 GJ**	**4205588.6 GJ**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0000180385	0.0011870166
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.000366902	0.02451792
Energy intensity in terms of physical output	19.0330*	-
Energy intensity (optional) – the relevant metric may be selected by the entity		

*19.0330 GJ of energy consumed for each metric ton of production volume.

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

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

No, the Company is not identified as designated consumer.

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

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface Water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third Party Water	250	150
(iv) Seawater/desalinated water	NA	NA
(v) Others (MIDC)	74751	56342
Total Volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**75001**	**56492**
Total Volume of water consumption (in kilolitres)	**75001**	**56492**
Water intensity per rupee of turnover [Total water consumption/Revenue from operations]	0.0000155542	0.0000159447
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.000316373	0.00032941
Water intensity in terms of physical output	**16.4118***	**0.076138161**
Water intensity (optional) – the relevant metric may be selected by the entity		

*16.4118 kilolitres of water consumed for each metric ton of production volume.

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

4. Provide the following details related to water discharged:

Parameter	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) 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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	As per Maharashtra Pollution Control Board ('MPCB') consent we are giving Primary, secondary and tertiary treatment to the Effluent, and later discharge to Common Effluent Treatment Plant ('CETP').	As per Maharashtra Pollution Control Board ('MPCB') consent we are giving Primary, secondary and tertiary treatment to the Effluent, and later discharge to Common Effluent Treatment Plant ('CETP').
Total water discharged (in kilolitres)	**9266.4**	**10000.0297**

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, by MIDC**.

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

Yes, the Company has implemented wastewater treatment systems, including ETP and water recovery facilities, to treat and reuse wastewater wherever feasible. Treated effluent is either recycled through ZLD systems or discharged to CETP in compliance with applicable regulatory requirements.

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

Parameter	Please specify unit	FY 2026	FY 2025
NOx	µg/m3	64.73	46.27
SOx	µg/m3	76.76	48.25
Particular matter (PM)	µg/m3	116.03	169.02
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air Pollutants (HAP)	NA	NA	NA
Others – Please specify	Mg/Nm3	11	13

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, Independent assessment/evaluation/assurance has been carried out by

a) M/s. Green Envirosafe Engineers & Consultants Pvt. Ltd. and

b) MPCB, during their JVS inspection as a part of Environmental Monitoring.

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

Parameter	Unit	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	CO2 equivalent Mg/M3	CO2-1.34 µg/m3 N2O-18.79 µg/m3	COO2-1.04 µg/m3 N20-15.82 µg/m3
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		NOx-18.40 µg/m3 CH4,HFC,PFC,SF6,NF3 Not determined	NOx-11.40 µg.m3 CH4,HFC,PFC,SF6,NF3 Not determined
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)		0.000000008	0.000000008
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)		0.00000016253	0.000000164791
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.00843118*	0.00003808
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

*0.00843118 greenhouse gas emissions (Scope 1 and Scope 2) for each metric ton of production volume.

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**

a) MPCB, during their JVS inspection and

b) M/s Green Envirosafe Engineers & consultant Pvt. Ltd. as a part of Environmental Monitoring

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 25-26	FY 24-25
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	3.575	6.087
E-waste (B)	1.302	1.085
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	**NA**	**NA**
Other Hazardous waste. Please specify, if any. (G)	**876.395**	**875.238**
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	**881.272**	**882.41**
Waste intensity per rupee of turnover [Total waste generated/Revenue from operations]	0.0000001828	0.0000002491
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.0000037174	0.000005
Waste intensity in terms of physical output	**0.19284104***	**0.001189285**
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)		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
TOTAL		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.32	35.3
(ii) Landfilling	157.1	2.86
(iii) Other disposal operations-Pre Processing	397.328	0.534
(iv) Other disposal operations		
- Recycle	480.539	446.44
- ETP Sludge	NA	326.618
Total	**1035.287**	**811.752**

*0.19284104 waste generated for each metric ton of production volume.

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**

a) MPCB, during their JVS inspection and

b) M/s Green Envirosafe Engineers & consultant Pvt. Ltd. as a part of Environmental Monitoring

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 follows a structured waste management system for the safe segregation, treatment, recycling, and disposal of hazardous and non-hazardous waste through authorized agencies. It focuses on reducing hazardous and toxic chemicals through process optimization, solvent recovery, green chemistry practices, and the use of safer alternatives wherever feasible, thereby minimizing waste generation and 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:

The company doesn't have any of its manufacturing plants in an ecologically sensitive area.

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
Expansion in the manufacturing of API and Intermediates Products from 28.033 TPM to 358.033 TPM	SEEPL/EIA/F/IND/ NFCL/001/2025-26/00	September-2025	Yes	Yes	https://parivesh.nic.in/

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, all the plants of the Company are in compliance with applicable National and State environmental laws, rules, regulations and guidelines in India, including the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986, and the rules framed thereunder.

RESPONSIBLE PUBLIC ADVOCACY

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: 2 (Two)

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 the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1	Pharmaceutical Export Promotion Council of India	National (PAN India Basis)
2	Indian Merchants Chamber	National (PAN India Basis)

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.

Not Applicable, for the year there were no cases issued against the Company for issues pertaining to anti-competitive conduct.

COMMUNITY UPLIFTMENT

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.

In the reporting year the Company did not undertake any social impact assessment.

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

In the reporting year the Company did not undertake any ongoing Rehabilitation and resettlement (R and R) project

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

The Company reaches out to various communities in and around its operating locations to help the communities through the Gram Panchayat to help with several projects like Water Regeneration and increasing green coverage through plantation drives undertaken by the Company. Further Company has Whistle Blower Policy where workers, employees and others may lodge their grievances. The said policy has been uploaded on the website of the Company and accessed by the below link: https://www.nglfinechem.com/wp-content/uploads/2026/04/vigil-mechanism-policy.pdf

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

	FY 2026	FY 2025
Directly sourced from MSMEs/small producers	44	42.20
Sourced directly from within the district and neighbouring districts	77	82.32

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 2026	FY 2025
Rural	-	-
Semi Urban	66%	-
Urban	-	-
Metropolitan	34%	100%

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

CONSUMER WELLBEING

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.

The company has a dedicated email id (info@nglfinechem.com) through which customers can register their complains. The same is monitored by the whole time Director of the Company.

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

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

*Company is engaged in manufacturing of pharmaceuticals API and intermediates for usage in veterinary thus this clause is not applicable.

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

Benefits	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-Security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive trade practices	Nil	Nil	-	Nil	Nil	-
Unfair trade practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary Calls	-	-
Forced recalls	-	-

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

Yes, Company has adopted Risk Management Policy and the same is hosted on the website of the Company and the same can be accessed by the below link https://www.nglfinechem.com/wp-content/uploads/2026/04/risk-management-policy.pdf

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

The Company provides relevant product and safety information, wherever applicable, beyond statutory requirements.

No incidents relating to product safety, customer privacy, cyber security, advertising, service delivery, product recalls, or regulatory actions were reported during the year. Customer feedback is regularly reviewed to support continuous improvement.

7. Provide the following information relating to data breaches:

a) Number of instances of data breaches: NIL

b) Percentage of data breaches involving personally identifiable information of customers: NIL

c) Impact, if any, of the data breaches: NIL