



17th August, 2024

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
BSE Code: 500645

Listing Department
National Stock Exchange of India Ltd.
“Exchange Plaza”,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
NSE Code: DEEPAKFERT

Dear Sir/ Madam,

Subject: Business Responsibility and Sustainability Report (BRSR) for the Financial Year ended 31st March, 2024

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we enclose herewith Business Responsibility and Sustainability Report (BRSR) for the Financial Year ended 31st March, 2024.

The above information will also be available on the website of the Company at <https://www.dfpcl.com/uploads/2024/08/Business-Responsibility-and-Sustainability-Report-2023-24.pdf>

You are requested to take the same on your record.

**For Deepak Fertilisers
And Petrochemicals Corporation Limited**

**Gaurav Umakant Munoli
Company Secretary
M. No. A24931**

Encl.: As above



DEEPAK FERTILISERS
AND PETROCHEMICALS
CORPORATION LIMITED



Business Responsibility & Sustainability Report

FINANCIAL YEAR 2023-24

Business: Industrial Chemicals & Value-added Real Estate

CONTENTS

1.	SECTION A: GENERAL DISCLOSURES (ALL ESSENTIAL INDICATORS)	03
2.	SECTION B: MANAGEMENT & PROCESS DISCLOSURES	08
3.	SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE	14
3.1.	PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE	14
3.2.	PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE	17
3.3.	PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS	20
3.4.	PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS	28
3.5.	PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS	30
3.6.	PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT	35
3.7.	PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT	43
3.8.	PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT	44
3.9.	PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER	47

1. SECTION A: GENERAL DISCLOSURES (ALL ESSENTIAL INDICATORS)

Question A1 to A15: Details of the Listed Entity

A.1-A.15 Details of Listed Entity		
A.1	Corporate Identity Number (CIN) of the Listed Entity	L24121MH1979PLC021360
A.2	Name of the organization	DEEPAK FERTILISERS AND PETROCHEMICALS CORPORATION LTD
A.3	Date of incorporation	31-05-1979
A.4	Registered office address	Sai Hira, Survey No. 93, Mundhwa, Pune 411 036
A.5	Corporate address	Sai Hira, Survey No. 93, Mundhwa, Pune 411 036
A.6	E-mail	investorgrievance@dfpcl.com
A.7	Telephone	020 6645 8000
A.8	Website	https://www.dfpcl.com/
A.9	Reporting period for the information provided	01 April, 2023 to 31 March, 2024 (FY24)
A.10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
A.11	Paid-up Capital	Rs. 126.24 Crores
A.12	Provide the contact point for questions regarding the report or its contents	Company Secretary and Compliance Officer investorgrievance@dfpcl.com
A.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
A.14	Name of assurance provider	M/s. SGS India Private Limited
A.15	Type of assurance obtained	Limited Assurance

Question A16: Details of business activities (accounting for 90% of the turnover):

A.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 (FY24)
1	Manufacturing	Chemicals and chemical products	94.52%
2	Trade	Wholesale Trading	4.49%
3	Real Estate	Real estate activities with own or leased property	1.00%

Question A17: Products/Services sold by the entity

A.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 (FY24)
1	Methanol	20119	0.05%
2	CNA Taloja	20123	15.6%
3	CNA Dahej	20123	14.2%
4	SNA Taloja	20123	4.7%
5	SNA Dahej	20123	1.6%
6	DNA Taloja	20123	6.4%
7	DNA Dahej 60%	20123	6.1%
8	DNA Dahej 61.5%	20123	0.7%

S. No.	Product/Service	NIC Code	% of total Turnover contributed (FY24)
9	DNA Dahej 33%	20123	0.2%
10	Liq Co2	20111	0.9%
11	IPA	20119	37.0%
12	Propane	20119	2.6%
13	Crude IPE	20119	0.3%
14	IPA Rubbing Alcohol	20119	1.1%
15	Hand Sanitiser	20119	0.3%
16	IPA Trading	20119	0.1%
17	Other traded chemicals	20119	2.9%
18	Creaticity	68100	1.0%
19	Intercompany Sale - Gas, Power & Spares	NA	4.2%
20	Other Products	20119	0.1%

Question A18: Number of locations

A.18 Number of locations where plants and/or operations/offices of the entity are situated:				
S. No.	Locations	No of Plants	No of Offices	Total
1	National	2	6	8
2	International	0	0	0

Question A19: Markets served by the entity:

A.19 Markets Served by the Entity			
a	No of Locations	National (No of States)	26
		International (No of Countries)	20
b	What is the contribution of exports as a percentage of the total turnover of the entity?	2%	
c	A brief on types of customers:	<p>IC Business: manufacturers, dealers &/ distributors. Customer segments consisting of Nitro Aromatics, Steel rolling, Drugs & Pharma, Agro-chemicals, Inks & coating, Nitration, Pigments, Dyes & Intermediates, Defense, Nitrocellulose, Derivatives, Specialty Chemicals, Beverage, Automobiles, Carbonation, Hospital industry.</p> <p>VARE (Value Added Real Estate): H&I Retailers, F&B and Entertainment Retailers and Co-working Space Retailers</p>	

Question A20: Employees:

A.20.a Details as at the end of Financial Year:								
a. Employees & Workers (Including Differently abled):								
S. No.	Particulars	Total (A)	Male		Female		Others	
			No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)
Employees (Other than Workers)								
1	Permanent (D)	795	742	93%	53	7%	0	0%
2	Other than Permanent (E)	11	10	91%	1	9%	0	0%
3	Total Employees (D+E)	806	752	93%	54	7%	0	0%
Workers								
1	Permanent (D)	186	186	100%	0	0%	0	0%
2	Other than Permanent (E)	642	581	90%	61	10%	0	0%
3	Total Employees (D+E)	828	767	93%	61	7%	0	0%

**A.20.b Details as at the end of Financial Year:
b. Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female		Others	
			No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)
Employees (Other than Workers)								
1	Permanent (D)	0	0	0%	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%	0	0%
3	Total Employees (D+E)	0	0	0%	0	0%	0	0%
Workers								
1	Permanent (D)	1	1	100%	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%	0	0%
3	Total Employees (D+E)	1	1	100%	0	0%	0	0%

Question A21: Participation/Inclusion/Representation of Women:

A.21 Participation/Inclusion/Representation of women

S. No.	Women in	Total (A)	Number & % of Females	
			Number (B)	% (B/A)
1	Board of Directors	11	2	18%
2	Key Management Personnel	2	0	0%

¹ KMP – Mr. Sailesh C Mehta, CMD; Mr. Deepak Rastogi, CFO; Mr. Gaurav Munoli, Company Secretary. However, Mr. Sailesh C Mehta is also a part of BoD for DFPCL. Thus, reported Mr. Sailesh C Mehta in Board of Directors

Question A22: Turnover rate for Permanent Employees & Workers:

A.22 Turnover rate for permanent employees and workers

		FY24				FY23				FY22			
		Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
1	Permanent Employees	17%	14%	0%	17%	23%	20%	0%	23%	13%	16%	0%	13%
2	Permanent Workers	6%	0%	0%	6%	4%	0%	0%	4%	5%	0%	0%	5%

Question A23: Names of holding / subsidiary / associate companies / joint ventures:

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ JV	% 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	Mahadhan AgriTech Limited	Subsidiary	100.00%	No
2	Platinum Blasting Services Pty. Limited	Subsidiary	65.00%	No
3	Australian Mining Explosives Pty. Limited	Subsidiary	65.00%	No
4	Performance Chemiserve Limited	Subsidiary	100.00%	No
5	SCM Fertichem Limited	Subsidiary	100.00%	No
6	Deepak Mining Solutions Limited	Subsidiary	100.00%	No
7	Deepak Nitrochem Pty Limited	Subsidiary	100.00%	No
8	Mahadhan Farm Technologies Private Limited	Subsidiary	100.00%	No
9	Ishanya Brand Services Limited	Subsidiary	100.00%	No
10	Yerrowda Investments Limited	Subsidiary	85.00%	No
11	Ishanya Realty Corporation Limited	Associate	100%	No

Question A24: CSR Details: Applicability, Turnover, Net Worth:

A.24 CSR Details		
a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (Rs. in Lakhs)	1,92,252
c	Net worth (Rs. in Lakhs)	3,17,558

Question A25: Transparency and Disclosures Compliances:**A.25 Complaints/Grievances: on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

S. No.	Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Y/N) (If Yes, then provide web-link for grievance redressal of policy)	FY24			FY23		
			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
1	Communities	Yes	2	0	Note ²	0	0	NA
2	Investors		Not Applicable (NA)			Not Applicable (NA)		
3	Shareholders	Yes ³	57	2	Closed ⁴	37	0	NA
4	Employees & Workers	Yes ⁵	2	0	Closed	0	0	NA
5	Customers	Yes ⁶	18	1	Note ⁷	11	1	Note ⁸
6	Value Chain Partners	Yes ⁹	0	0	NA	0	0	NA
7	Others							

² Complaints received in FY23 were also reported in FY24. Received 2 complaints in FY23 and FY24. 1 complaint is closed with quashing of case by NGT in March'24, 1 Complaint closed by submitting Compliance report to MPCB in January'24.

³ <https://scores.gov.in/scores/Welcome.html>

⁴ Closed post completion of Q4 2023-24

⁵ <https://www.dfpc.com/uploads/2018/12/WhistleBlowerPolicy.pdf> & Employee/Workers Grievance Policy

⁶ Customer can register through I.C portal. Product managers info is available in Company website. Customers exchange concerns if any through email platform with frontline product managers / product Head. <https://www.dfpc.com/contact> Complaint received on 12th Feb'24 and Correction Action Plan mailed to Customer on 7th Mar'24. Approval Process in Progress at the end of the year. Complaint closed in Apr'24

⁸ Last complaint raised on 23/03/23, which was open at the end of the year. Visit at customer premises will be required to close the complaint with satisfaction.

⁹ Any queries and grievances related to Value Chain Partners can be logged through the mail ids provided in the DFPC's webpage. Also, the policy & link are provided in the Supplier Code of Conduct, introduced in FY24. <https://www.dfpc.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>

Question A26: Overview of the entity's material responsible business conduct issues:

A.26 Material responsible business conduct issues					
S. No.	Material issue identified¹⁰	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive/negative implications)
1	Air Quality	Risk	1. High Baseline AQI at Taloja Operations. 2. Change in Regulations of Air Emission Norms (SO ₂ of Coal fired Boilers and NO ₂ of Nitric Acid Plants)	1. Study of existing air pollution control equipment and upgradation to be up to date with the regulations 2. Company is also focusing on Plantation in and around Operations to improve the Air Quality. 3. Through Industry Association, DFPCL is advocating during the draft phase.	Negative
2	Environmental Compliance	Risk	1. Frequent change of Environmental Regulations 2. Stringent Norms	1. Review of Regulations at draft stage & take swift action 2. Through Industry Association, DFPCL is advocating during the draft phase.	Negative
3	Transition Risks of Climate Change	Opportunity	N ₂ O is the one of the leading contributors of GHG Emission in DFPCL. With the Carbon Credits & Carbon Trading, the future projects to reduce N ₂ O will be an opportunity.	NA	Positive
4	Water Management	Risk	Water Availability & Regulations to decrease consumption and water discharge	Capital Projects to reduce water consumption, conservation and water discharge.	Negative
5	Compliance to applicable Regulations & Standards	Risk	New Regulations related to Packaging (EPR), Data Privacy, Carbon Credits, Green Credits, RE Consumption etc.	1. Review of Regulations at draft stage & take swift action 2. Compliance Software for updating new legal regulation and activities.	Negative

¹⁰ Materiality Assessment was conducted in FY22.

2. SECTION B: MANAGEMENT & PROCESS DISCLOSURES

Code	Principle	
P1	Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Principle 5	Businesses should respect and promote human rights
P6	Principle 6	Businesses should respect and make efforts to protect and restore the environment
P7	Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Principle 8	Businesses should promote inclusive growth and equitable development
P9	Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

Question B1 to B6: Policy & Management Processes:

B.1.a Policy and Management Process: Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)

Aspect	Policies	P1	P2	P3	P4	P5	P6	P7	P8	P9
Ethics, Integrity, Transparency & Accountability	a. Code of Conduct & Business Ethics									
	b. Whistle Blower Policy									
	c. Policy for Related Party Transactions									
	d. Policy for Maintenance & Preservation of Documents									
	e. Media Policy*									
	f. Policy for Determination of Materiality									
	g. Policy for Determination of Legitimate Purposes	✓	✓	✓	✓	✓	✓	✓	✓	✓
	h. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information									
	i. Dividend Distribution Policy									
	j. Policy for Related Party Transactions									
	k. Policy on determining material subsidiaries									
Stakeholder Management Policies	a. Contract Management Policy*									
	b. Supplier Code of Conduct	✓	✓	✓	✓	✓	✓	✓	✓	✓
	c. Employee Grievance Policy*									
	d. CSR Policy									
Conflict of Interest Policies	a. Gift, Entertainment & Hospitality Policy*									
	b. Employment of Near Relative in Company*	✓		✓	✓					

Aspect	Policies	P1	P2	P3	P4	P5	P6	P7	P8	P9
Employee Welfare Policies	<p>a. Welfare*: Leave Policy (Incl Maternity Leave), Picnic Policy, Insurance, PF & Gratuity, Special Sick Leave, Critical Illness Policy, Employee Events & Get-together, Periodic Health Check-up</p> <p>b. Long Service*: Retirement Policy, Long Service Awards</p> <p>c. Benefits*: Variable Pay Policy, Travel Policy, Car Policy, Wedding Gift Policy, Telephone Reimbursement Policy</p> <p>d. Growth*: Promotion Policy, Referral Policy, Performance Improvement Plan, Progression Policy</p>			✓		✓			✓	
Human Rights Policies	<p>a. Prevention of Child Labor, Adolescent Labor & Forced Labor</p> <p>b. Equal Opportunity Policy</p> <p>c. POSH Policy*</p> <p>d. Nomination & Remuneration Policy</p> <p>e. Anti Human Trafficking Policy</p>	✓		✓	✓	✓				
Environment & Safety	<p>a. Environment, Health, Safety & Sustainability Policy</p> <p>b. ISO 14001</p> <p>c. ISO 45001</p>	✓	✓	✓	✓	✓	✓		✓	✓
IT Policy	<p>a. Information Security Policy*</p> <p>b. ISO 27001*</p> <p>c. Laptop & Data Card Policy*</p>	✓		✓						✓
Customer / Consumer Policies	<p>a. Quality Policy</p> <p>b. ISO 9001</p>	✓			✓					✓

*Not Published on Company's Website. However, these Policies are available on Company's Intranet, available to all Employees.

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
B.1.b	Has the policy been approved by the Board? (Yes/No)	✓#	✓#	✓#	✓#	✓#	✓#	✓#	✓#	✓#
B.1.c	Web Link of the Policies, if available	https://www.dfpccl.com/company-policies https://www.dfpccl.com/safety-health-environment https://www.dfpccl.com/social-responsibility								

DFPCCL's Policies are approved either by Board or Member of Board or CEO & MD or KMP or one of the key Internal Board Leaders (E.g.: Presidents), based on the Nature, Regulatory Requirement, Applicability, Responsibility & Scope of the Policy.

Key Policies approved by the Board are as below:

- a. Policy for Determination of Legitimate Purposes
- b. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information
- c. Whistle Blower Policy
- d. Policy for Determination of Materiality
- e. Policy for Maintenance and Preservation of Documents
- f. Dividend Distribution Policy
- g. Corporate Social Responsibility (CSR) Policy
- h. Nomination and Remuneration Policy
- i. Policy for Related Party Transactions
- j. Policy on determining material subsidiaries.
- k. Code of Conduct for Directors & Senior Management

B.2	Whether the entity has translated the policy into procedures. (Yes / No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
B.3	Do the enlisted policies extend to your value chain partners? (Yes/No)	✓^	✓^	✓^	✓^	✓^	✓^	✓^	✓^	✓^
^ Through Supplier Code of Conduct & EHS & Sustainability Policy										
B.4	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	A	A, B, C	C, D	A, B, C	F	B, C	X	F	A, E
A – ISO 9001, B – ISO 14001, C – ISO 45001, D – External Safety Audits, E – ISO 27001, X – Not Available; F – IFC Performance Standards										
B.5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	✓ [Ⓐ]	✓ [#]	✓ ^{\$}	✓ [%]	✓ [^]	✓ ^{&}	✓ [*]	✓ ⁻	✓ [!]
Ⓐ	Zero Tolerance Towards Unethical Behavior									
#	Quality Parameters & Extended Producer Responsibility									
\$	Safety Metrics – Zero Fatality & TRIR; People Capability Metrics									
%	Grievance Redressal Policy & Metrics									
^	Zero Tolerance towards Child Labor, Forced Labor & Harassment									
&	100% Environment Compliance									
*	Stakeholder Management Metrics									
-	CSR Metrics									
!	Quality Metrics									
B.6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	P1.E1, P1.E2, P1.E5	P2.L1 & P2.L4	P3.E8 & P3.E11	A.25	P5.E6	P6.E1, P6.E3, P6.E4, P6.E6, P6.E7, P6.E9	P7.E2	A.22	P9.E3

Question B7 to B9: Governance, Leadership & Oversight:

B7 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)

Deepak Fertilisers And Petrochemical Corporation Ltd. ('DFPCL' or 'the Company') published its maiden Sustainability Report for FY23, as per the Business Responsibility & Sustainability Reporting Guidelines of SEBI. We herewith bring to you all our 2nd Sustainability Report for FY24. Established in 1979, DFPCL and the subsidiaries' operational experience & wide knowledge base made us one of the leading manufacturers of Ammonia, Iso-propyl Alcohol, Fertilizers of multiple grades, Nitric Acid, Technical Ammonium Nitrate and Liquid CO2 in India. Our product portfolio caters to multiple sectors like Agriculture, staple Food, Pharma, Medical, Mining, Energy etc. The Product Portfolio, along with the wide spread of sectors, are addressing key challenges of the SDGs like Zero Hunger, Good Health & Well-being, Affordable & Clean Energy, Industry, innovation & Infrastructure, Responsible Consumption & Production.

With a vision to manufacture Safe & Sustainable Products, the commitment towards integration of ESG Factors into the business planning has been a key objective in our journey towards "Exceptional Today, Exciting Tomorrow". As we took a leap towards Specialty Chemicals, DFPCL has been progressing towards the "Exciting opportunities of Tomorrow". In a quest to become "Exceptional Today", DFPCL is moving from Commodity Chemicals to Specialty Chemicals. This shift in business also opened sustainable opportunities to solve the challenges of Sustainability. For instance, DFPCL's Solar Grade Nitric Acid is helping the solar cell manufacturing in increasing the efficiency of solar cells by acting as texturing agent on the silicon wafers to reduce the reflecting losses of the incident light.

DFPCL has been a responsible Corporate Citizen ever since establishing manufacturing of chemicals. With a commitment of zero tolerance towards unethical behavior and harassment, employees are trained every year on Code of Conduct & Prevention Of Sexual harassment (POSH). Integrated with other policies Whistle Blower Policy, Human Rights Policies & Employee Grievance Redressal Policy, DFPCL has been addressing the need to uphold Ethics, Transparency & Human Rights in all its business operations.

Over the years, the Company has been engaged relentlessly in societal uplift (rural and urban) through Ishanya Foundation (IsFon). Through IsFon, DFPCL is reaching out to many communities nearby and extending its support through multiple initiatives like increasing farmer's income, Mobile Ambulance, funding Small Help Groups etc. With the guidance from CSR policy, the management is taking the right steps towards achieving Atmanirbhar Bharat (self-sustained India) at the local levels.

DFPCL's commitment towards Environment Sustainability gives the responsibility to conserve the Natural Resources & minimize the environmental impacts if any caused due to chemicals manufacturing, The operations are installed with state-of-the-art Air, Water Pollution Control Equipment and equipped with online continuous emission monitoring systems to track and improve environmental performance. More than 95% of our waste is either recycled or reused for internal purposes or sold to third parties for recycling. For example, all the ash from the coal-based steam generation plant is reused for cement and brick manufacturing. As a part of Extended Producer Responsibility (EPR) post-consumer plastic waste is recycled by the govt approved plastic recycler. All regulatory compliance reports are periodically shared on the DFPCL website as a part of regulatory requirements and as a part of transparency and stakeholder communication.

In FY24, we have introduced the new Environment, Health, Safety & Sustainability Policy that commits to the needs and aspirations of DFPCL for the next 5 years. As a responsible company, DFPCL is committed to improving 6 Key Environmental Indicators during the next 5 years. We are committed to reducing GHG Emission; reduce dependence on natural resources (like Water, Energy and reduce Waste Generation); increase plantation and increase renewable energy consumption. The targets are communicated to each site and respective teams are taking actions to reduce the environmental impact of our operations.

While we are working towards strengthening our operations, DFPCL is also focusing on improving our Value Chain in terms of Environmental, Social & Governance issues. The first approach included the development of Supplier Code of Conduct, where every supplier is expected to meet the ESG & Economy requirements set by DFPCL. Suppliers are made aware of the Code of Conduct before placement of the orders and suppliers give their declaration to abide by the DFPCL's Supplier Code of Conduct.

In addition, we are working with multiple Customers to identify key challenges in their operations and try to find a sustainable solution. Pickbrite is one of those products where we are working with our customers to provide a sustainable solution. Pickbrite is a highly specialized Nitric Acid based solution developed for Stainless Steel pickling process. It improves pickling performance by reducing chemical consumption and usage of hazardous chemicals like Hydrofluoric Acid. Pickbrite is a specialty solution, which is customized for each customer after understanding their process and requirements in detail. This showcases our commitment towards reducing the environmental footprint not only in DFPCL's Operations but also by our value chain partners.

In FY24, DFPCL launched a new line of products under the brand name of Purosolv, which caters to the Pharma sector. Our unique manufacturing process enables the manufacturing of Benzene free IPA, which avoids hazardous impurities in the medicines. At DFPCL, we prioritize the quality that ensures the health & safety of our customers, leading to the ultimate customer delight.

With the commissioning of new Ammonia Plant at Talaja, DFPCL is not only becoming resilient to the risk of raw material availability, but also reducing the GHG Emission by avoiding transportation & storage of Ammonia from both international & national suppliers. This project is also contributing to Atmanirbhar Bharat (self-sustained India) by creating multiple direct and indirect jobs and reducing the dependency on raw material imports. DFPCL manufacturing operation are certified with ISO 9001, ISO 14001, ISO 45001 & ISO 27001, which only reflects our commitment towards Quality, Environment, Safety, Health & Information security & cyber security.

B8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Shri Madhumilan P Shinde, Occupier (Non-Executive and Non-Independent Director)

B9 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

1. CSR Committee (Refer - Board Composition & Board Meetings in Annual Report - FY24)
2. Stakeholders Relationship Committee (Refer - Board Composition & Board Meetings in Annual Report - FY24)
3. Manufacturing Operations Review Committee: (Refer - Board Composition & Board Meetings in Annual Report - FY24). A review meeting Chaired by Mr. Madhumilan. P. Shinde, Occupier (Non-Executive and Non-Independent Director), Quarterly reviews the performance of EHS, Social, BRSR related areas.

Question B10: Details of Review of NGRBCs by the Company:

B.10 Details of Review of NGRBCs by the Company:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
Performance against above policies and follow up action ¹²³	Committee 1, 7	Committee 5	Committee 1, 3,4,5,7	Committee 2	Committee 2, 5, 6	Committee 4, 5, 7	Committee 5,7	Committee 6	Committee 5, 7
¹ Compliance with statutory requirements of relevance to the principles, & rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
Performance against above policies and follow up action	Refer - Board Composition & Board Meetings in Annual Report - FY24								

Compliance with statutory requirements of relevance to the principles, & rectification of any non-compliances

Refer - Board Composition & Board Meetings in Annual Report - FY24

B.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.:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Independent assessment/ evaluation of the working of its policies by an external agency	E, F, G	A, B, F, G	C, F, G	A, G	E, F, G	B, F, G	X	F, G	A, D

Assessments & Principles Addressed:

A) ISO 9001; B) ISO 14001; C) ISO 45001 & External Safety Audits; D) ISO 27001; E) Compliance Audit by EY (Internal Audit by third Party); F) Audits by Suppliers; G) Annual Reporting to IFC & ADB

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

Disclosure 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)									

Not Applicable

3. SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

For the purpose of this BRSR report, all indicators with the question number Px.Ex are Essential Indicators & with question number as Px.Lx are Leadership indicators

3.1. PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Question P1.E1 (Essential): Training & awareness programmes on BRSR Principles

P1.E1 Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

S. No.	Segment	Total number of trainings and awareness programs held	Topic/Principles covered under the training and its impact ¹²	% age of persons in respective category covered by the awareness programs
1	Board of Directors	1	Code of Conduct (ABAC, Human Rights, COI, Ethics)	100%
2	Key Managerial Personnel	1	Code of Conduct (ABAC, Human Rights, Ethics)	100% ¹³
3	Employees other than BoD and KMPs	175	POSH, Code of Conduct (ABAC, Human Rights, Company Policies, Ethics), Safety, Environment, IMS, SAP, 5S, TPM, QC, Health, Six Sigma etc	85% ¹⁴
4	Workers	7	POSH, Code of Conduct, ABAC, Human Rights, Company Policies, Ethics, Safety, Environment, IMS, SAP, 5S, TPM, QC, Health	100% ¹⁵

Online Modules are created for the awareness of employees on COC & POSH. A declaration of COC is taken from BOD, KMPs, Employees & Workers.

¹² ABAC – Anti-Bribery & Anti-Corruption, QC – Quality Control

¹³ COC Training

¹⁴ Based on POSH & COC Trainings

¹⁵ Based on POSH & COC Trainings

Question P1.E2 (Essential): Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs)

P1.E2 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:					
Aspect	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine	P6	National Green Tribunal, Western Zone Bench, Pune	9.06 Crs	The Company and its subsidiary has been directed to deposit an amount of Rs. 9.06 Crs towards Environmental Damage Compensation with MPCB within a period of 2 Months from the date of order for alleged "Construction of additional built-up area at "Creaticity" in violation of Environmental Clearance granted by MoEF&CC.	No
Settlement				Nil	
Compounding fee				Nil	
Non-Monetary					
Imprisonment				Nil	
Punishment					

Question P1.E3 (Essential): Of the instances disclosed in above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed:

P1.E3 Of the instances disclosed in P1.E2, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.		
S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
		Not applicable

Question P1.E4 (Essential): Antibribery Policy:

P1.E4 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.

ABAC is part of DFPCL's Code of Conduct. Code of Conduct is Available on Intranet of the Company. Brief details on DFPCL's ABAC Policy are mentioned below:

- 1) DFPCL believes in transparent transaction since it reduces the risk of bribery. Any illegal conduct can cause significant damage to an organization's reputation; hence DFPCL refuse to offer or pay bribes or kickbacks to anyone.
- 2) DFPCL prohibit corrupt payments of all kinds, and DFPCL does not offer or seek any financial or other non-monetary advantages to obtain business or to influence the decision of third-party related to the business, inappropriately.
- 3) DFPCL's policy guides its employees and management to exercise extra care while dealing with public and other officials and avoid hidden terms or arrangements.
- 4) DFPCL guides its management and employees to obtain permission before offering any gift or accepting gift, only in case of legitimate purposes.
- 5) DFPCL hire candidates based on their merits and do not make hiring decisions to benefit a customer or government official.
- 6) DFPCL make charitable donations for only legitimate charitable cause, not as part of an excuse of favours.

Question P1.E5 (Essential): Non-Compliances to Anti-Bribery Policy:

P1.E5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:				
S. No.	Level	FY24		FY23
1	Directors	Nil		Nil
2	KMPs	Nil		Nil
3	Employees	Nil		Nil
4	Workers	Nil		Nil

Question P1.E6 & P1.E7 (Essential): Conflict of Interest

P1.E6 Details of complaints with regard to conflict of interest: BoD & KMP					
S. No.	Level	FY24		FY23	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

P1.E7 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

Question P1.E8 (Essential): Number of days of accounts payables:

P1.E8 Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:				
		FY24	FY23	
1	Number of days of accounts payables	32.18	40.02	

Question P1.E9 (Essential): Open-ness to Business:

P1.E9 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:				
S. No.	Parameters	Metrics	FY24	FY23
1	Concentration of Purchases	a. Purchases from trading houses as % of total purchases	50% ¹⁶	58.00% ¹⁷
		b. Number of trading houses where purchases are made from (Nos)	90	66
		c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.19%	97.40%
2	Concentration of Sales	a. Sales to dealers / distributors as % of total sales	46.00%	45.00%
		b. Number of dealers / distributors to whom sales are made (Nos)	208	206
		c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	23.00%	2.006%
3	Share of RPTs in	a. Purchases	17.00%	11.00%
		b. Sales	47.00%	55.00%
		c. Loans & Advances	99.90%	99.60%
		d. Investments	95.00%	93.00%

¹⁶ For FY24, Vendors covering over 97% of the Purchase Value were assessed for Manufacturer / Trader. Company is in the process of creating "Manufacturer/ Trader" tag. Includes both Domestic & International Trader Purchases

¹⁷ For FY23, Vendors covering over 98% of the Purchase Value were assessed for Manufacturer / Trader. Includes both Domestic & International Trader Purchases

Question P1.L1 (Leadership): Awareness programmes conducted for value chain partners

P1.L1 Awareness programmes conducted for value chain partners on any of the Principles during the financial year:			
S. No.	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
1	a. For Suppliers - 1 b. Whenever the Contract Manpower is onboarded, they are made aware of the Safety, COC & other related aspects of DFPCL	1. DFPCL - Policy Alignment with BRSR 2. EHS Training 3. POSH & Code of Conduct 4. Wellness / Health Awareness 5. Safety Awareness 6. Environmental Rules 7. HR Legal Awareness 8. DFPCL – Purchase Process, Bill Settlement Process 9. Road Safety, Chemical Safety & Emergency Response	63% of Suppliers by Value 100% of Contract Manpower on-boarded; 100% of Transportation Services

Question P1.L2 (Leadership): Processes to avoid/manage Conflicts of Interest

P1.L2 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

Disclosure of Interest: Every Director of the Company discloses his/her concern or interest in the Company or companies or bodies corporate, firms or other association of individuals and any changes therein, annually or upon any change, which includes the shareholding. In the Meetings of the Board, the Directors abstain from participating in the items in which they are concerned or interested. For identifying and tracking conflicts of interests involving the Directors / KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they are interested.

Code of Conduct: A declaration is taken annually from the Directors under the Code of Conduct. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.

3.2. PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.**Question P2.E1 (Essential): Investments in technologies that minimize Environmental & Social Impacts**

P2.E1 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.

S No	Expenditure	FY24	FY23	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	CAPEX	13%	26%	1. Energy Conservation Equipment - Exchanger, De-Superheating, Compressor Overhaul, Steam Turbine, Flash Steam & Condensate Recovery, VAM Absorber Column 2. Pollution Control & Monitoring - Gas Detectors, Dust Suppression System, Fire Equipment, Lightning Protector Equipment, Emergency Control

Question P2.E2 (Essential): Sustainable Sourcing

P2.E2	Sustainable Sourcing
Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes ¹⁸
If yes, what percentage of inputs were sourced sustainably? (Based on % of Total Purchase Value)	76% ¹⁹

¹⁸ DFPCL is in the process of creating a framework for Sustainable Sourcing. In FY24, DFPCL introduced the Supplier Code of Conduct and taking declaration from Suppliers. Supplier Code of Conduct covers all aspects of 9 Principles of BRSR. <https://www.dfpcl.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>

DFPCL is in the process of developing policy for Sustainable Procurement & implementing full-fledged program covering critical suppliers.

¹⁹ The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering suppliers contributing to ~76% of Company's Total Purchase Value. As we include more and more suppliers in the Survey, DFPCL will identify gaps and take necessary corrective actions based on Site Visits.

Question P2.E3 & P2.E4 (Essential): Safe Reclamation of Products & Packaging Materials & Extended Producer Responsibility

P2.E3 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		
S No	Type	Process of Reclaim
1	Plastics (Including Packaging)	DFPCL has EPR Registration for Plastic Imports as a Brand Owner. The process involves third party recycling the plastic waste, as per the target given by Government of India, on behalf of DFPCL.
2	E-Waste	Not Applicable ²⁰
3	Hazardous Waste	Not Applicable ²¹
4	Other Waste	Not Applicable

²⁰ DFPCL does not manufacture any E-Waste.

²¹ DFPCL does not manufacture any Hazardous Waste.

P2.E4 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. DFPCL has EPR Registration for Plastic Imports as a Brand Owner. The process involves third party recycling the plastic waste, as per the target given by Government of India, on behalf of DFPCL.

Question P2.L1 & P2.L2 (Leadership): Life Cycle Assessment

P2.L1 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?

S. No.	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.
1	20123	Nitric Acid	49.5%	Cradle to Gate	Yes	No (Report Developed in Apr'23. Report can be provided to Stakeholders based on requests to the Company.
2	20119	Isopropyl Alcohol	37%	Cradle to Gate	Yes	No (Report Developed in Mar'24. Report can be provided to Stakeholders based on requests to the Company.

P2.L2 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.

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Nitric Acid	Nitrous Oxide Emission	Projects Planned to Reduce N ₂ O Emission
2	Isopropyl Alcohol	No Significant Environmental Risk	NA

Question P2.L3 (Leadership): Recycled Input Materials used:

P2.L3 Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

S. No.	Name of Material	Units	Total quantity consumed			Quantity of recycled material consumed			% of recycled input materials		
			FY24	FY23	FY22	FY24	FY23	FY22	FY24	FY23	FY22
Not Applicable: All Input Materials are Gaseous & Liquid Materials. No Raw Material Waste Generated											

Question P2.L4 (Leadership): Usage of Reclaimed Products

P2.L4 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:

S No	Reclaimed Material	FY24			FY23		
		Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
1	Plastics (including packaging)	0	0	0	0	0	0
2	E-Waste	Not Applicable			Not Applicable		
3	Hazardous waste	Not Applicable			Not Applicable		
4	Other waste	Not Applicable			Not Applicable		

Question P2.L5 (Leadership): Quantity of Reclaimed Products & Packaging Material or Quantity of Products Sold

P2.L5 Reclaimed products and their packaging materials (as percentage of products sold) for each product category

S. No.	Name of the Product	Units	Total quantity sold			Products & their packaging materials reclaimed			% of reclaimed products and their packaging materials		
			FY24	FY23	FY22	FY24	FY23	FY22	FY24	FY23	FY22
Not Applicable: All Input Materials are Gaseous & Liquid Materials. No Raw Material Waste Generated											

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

Question P3.E1 (Essential): Well-being of Employees & Workers

P3.E1.a Details of measures for the well-being of employees & workers:											
a. % of Employees Covered											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Employees											
Male	742	742	100%	742	100%	NA	NA	0	0%	0	0%
Female	53	53	100%	53	100%	53	100%	NA	NA	0	0%
Other	0	0	0%	0	0%	NA	NA	NA	NA	0	0%
Total	795	795	100%	795	100%	53	6.67%	0	0%	0	0%
Other than Permanent Employees											
Male	10	10	100%	10	100%	NA	NA	0	0%	0	0%
Female	1	1	100%	1	100%	1	100%	NA	NA	0	0%
Others	0	0	0%	0	0%	NA	NA	NA	NA	0	0%
Total	11	11	100%	11	100%	1	9.09%	0	0%	0	0%
P3.E1.b Details of measures for the well-being of employees & workers:											
a. % of Workers Covered											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Workers											
Male	186	186	100%	186	100%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Other	0	0	0%	0	0%	NA	NA	NA	NA	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent Workers²²											
Male	581	581	100%	581	100%	NA	0%	0	0%	NA	0%
Female	61	61	100%	61	100%	61	100%	NA	0%	NA	0%
Others	0	0	0%	0	0%	NA	0%	NA	0%	NA	0%
Total	642	642	100%	642	100%	61	10%	0	0%	0	0%

²² Maternity for Contract Workers are available as per the Contracts. Ensured through PO Process of DFPCL.

P3.E1.c Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

		FY24 (%)	FY23 (%)
1	Cost incurred on well-being measures as a % of total revenue of the company ²³	0.23%	0.19%

²³ Only include Health Insurance, Accident Insurance, Maternity & Paternity Benefits, Day Care and Health & Safety.

Question P3.E2 (Essential): Retirement Benefits

P3.E2 Details of retirement benefits, for Current FY and Previous Financial Year.							
S No	Benefits	FY24			FY23		
		No. of employees covered as a % of total employees	No. of employees 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 employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
1	PF#	100%	100%	Y	100%	100%	Y
2	Gratuity [§]	100%	100%	Y	100%	100%	Y
3	ESI**	100%	100%	Y	100%	100%	Y

#§ For all Employees & Workers including Contract Workers; **ESI is applicable to all Workers including Contract Workers; In case of ESI is not available, Worker's Compensation is ensured for the Contract Workers and Orders are not passed without ESI or Worker Compensation.

* National Pension Scheme & Superannuation are provided as an option to all Permanent Employees & Workers.

* For Non-Permanent Employees & Workers – PF & ESI are applicable 100% and ensured through Contract Labor Management System.

Question P3.E3 (Essential): Accessibility of Workplaces

P3.E3 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.

No. However, certain provisions like Lifts, Wheelchairs etc. were created to enable the differently abled people to work at DFPCCL.

Question P3.E4 (Essential): Equal Opportunity Policy

P3.E4 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 Equal Opportunity Policy is applicable for Differently Abled People to protect them against discrimination during recruitment facilities and working conditions.

<https://www.dfpccl.com/uploads/2019/02/Policy-33-Equal-Employment-opportunity-diversity-inclusion.pdf>

Question P3.E5 (Essential): Return to work and Retention rates of permanent employees and workers that took parental leave.

P3.E5 Return to work and Retention rates of permanent employees and workers that took parental leave					
S. No.	Gender	FY24		FY23	
		Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Permanent Employees					
1	Male ²⁴	NA	NA	NA	NA
2	Female	100%	100%	100%	100%
3	Others	NA	NA	NA	NA
4	Total	100%	100%	100%	100%
Permanent Workers					
1	Male ²⁵	NA	NA	NA	NA
2	Female ²⁶	0%	0%	0%	0%
3	Others	NA	NA	NA	NA
4	Total	100%	100%	100%	100%

²⁴ Paternity Benefits are not available for Male Employees or Workers

²⁵ Paternity Benefits are not available for Male Employees or Workers

²⁶ No Female Permanent Workers were Employed in FY23 or FY24

Question P3.E6 (Essential): Grievance Redressal Mechanisms

P3.E6	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.
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes ²⁷

²⁷ The Grievance Management of Contract Employees is not addressed through Policy but is addressed through the Purchase Orders and Contract Labor Management System.

Informal Mechanism: Employees/Workers are expected to resolve the grievances through their immediate manager (responsible to resolve in 5 working days).

Formal Mechanism: If the immediate managers fail to settle or if the grievance is related to the immediate manager, the employee/worker can file a formal complaint with Sector HR or Functional Head. After a one-on-one discussion, the HR/Head is expected to settle or take action within 10 days. In case of discontent with the resolution, the Employee/Worker can write a concern to Grievance Committee in writing. A grievance committee is formed as per policy and the committee is expected to resolve the grievance in 10 days and submit a report on the outcome in 5 days. The recommendations are then communicated to the Sector HR/Functional Head, who will be responsible for the implementation of recommended action.

DPFCL has deployed Contract Labour Management System (CLMS) to manage all Contract Labour employed at sites. At every site, a DFPCL representative overlooks the Contract Labor related aspects and grievances as well.

Question P3.E7 (Essential): Employees and Workers in Union or Association

P3.E7 Membership of employees and worker in association(s) or Unions recognized by the listed entity:							
S No	Category	FY24			FY23		
		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)
1	Total Permanent Employees	795	0	0%	716	0	0%
2	Male	742	0	0%	674	0	0%
3	Female	53	0	0%	42	0	0%
4	Others	0	0	0%	0	0	0%
5	Total Permanent Workers	186	186	100%	198	198	100%
6	Male	186	186	100%	198	198	100%
7	Female	0	0	0%	0	0	NA
8	Others	0	0	0%	0	0	0%

Question P3.E8 (Essential): Trainings given to Employees and Workers

P3.E8 Details of training given to employees and workers:											
S No	Category	FY24					FY23				
		Total	On Health & Safety Measures		On Skill Upgradation		Total	On Health & Safety Measures		On Skill Upgradation	
Employees											
1	Male	752	204	27%	395	752	685	200	29%	308	45%
2	Female	54	7	13%	25	54	48	5	10%	17	35%
3	Others	0	0	0%	0	0	0	0	0%	0	0%
4	Total	806	211	26%	420	806	733	205	28%	325	44%
Workers											
5	Male	767	458	60%	139	18%	792	512	65%	149	19%
6	Female	61	24	39%	14	23%	65	31	48%	14	22%
7	Others	0	0	0%	0	0%	0	0	0%	0	0%
8	Total	828	482	58%	153	18%	857	543	63%	163	19%

Question P3.E9 (Essential): Performance and Career Development Reviews

P3.E9 Details of performance and career development reviews of employees and worker:							
S No	Category	FY24			FY23		
		Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Permanent & Non-Permanent Employees							
1	Male	752	752	100%	685	685	100%
2	Female	54	54	100%	48	48	100%
3	Others	0	0	0%	0	0	0%
4	Total	806	806	100%	733	733	100%
Permanent Workers							
5	Male	186	186	100%	198	198	100%
6	Female	0	0	0%	0	0	0%
7	Others	0	0	0%	0	0	0%
8	Total	186	186	100%	198	198	100%

Question P3.E10 (Essential): OHS Management System

P3.E10	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.
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 Safety & Health Management system covers activities across all manufacturing locations, offices, research laboratories, and supply chain partners and ensures the protection of the environment and the health & safety of its employees, contractors, visitors, and relevant stakeholders.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	<p>Yes, The Company has a process for risk assessment, procedures, tools, assessment studies, and references, which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention, and business continuity. Various types of Hazards include Chemical Hazards, Physical Hazards, Biological Hazards, Ergonomic Hazards.</p> <p>Considering the hazards associated with operations and hazardous chemicals used, sites have deployed structured Qualitative Techniques like Hazard Assessment (by using methods like HAZOP, HIRA, JSA etc.), Quantitative Risk Assessment (QRA), and Management Processes - Mock drills, etc. Other Quantitative Techniques include Process Risk Analysis, Fire and Explosion Index, Chemical Exposure Index, Fault tree Analysis, Event Tree Analysis.</p> <p>The Company has the state of art procedures for safety management at the manufacturing sites, identifying, reporting and closing of unsafe acts, unsafe conditions and minor leaks of hazardous chemicals are of prime responsibility, and Safety SOP, JSA, and Work permit systems are in place to minimize hazards and risks.</p> <p>Qualitative and quantitative risk assessments are regularly reviewed, and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training, and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate. DFPCL also implements Process Safety Management System to identify, prevent & mitigate Catastrophic accident risks.</p>
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	<p>Yes, As per the Safety Manual of the company, all employees & workers has specific role in preventing, identifying, mitigating and eliminating any hazards in the process:</p> <ol style="list-style-type: none"> 1) All Employees and Workers are made aware of EHS Policies and supporting Frameworks; 2) All Employees and Workers are given training on Hazard Identification and Risk Assessments; 3) Encourage employees and workers to report near-miss incidents identified through various digital platforms which are analyzed from a central depository. All sites have a specific procedure for reporting work-related hazards, injuries, unsafe conditions, and unsafe acts. We have developed an online portal for registration & monitoring unsafe acts & conditions & implementing rewards and recognition to the employees including contractual workers; 4) Training and Awareness is provided to all employees and workers to prevent and mitigate hazards through Operational Controls; and 5) Employees and Workers are made aware of the Emergency Preparedness and Response.

P3.E10 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.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, Adequate medical facilities are present at all manufacturing sites and specialized medical facilities are provided through tie-ups with other hospitals, nursing homes, etc. All the Employees and Workers have access to these non-occupational medical and healthcare services.
--	--

Question P3.11 (Essential): Safety Related Incidents

P3.E11 Details of safety related incidents, in the following format:

Safety Incident / Number	Category	FY24	FY23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Permanent & Non-Permanent Employees	0	0
	Permanent Workers	0	0
	Non-Permanent Workers	0	0
Total recordable work-related injuries	Permanent & Non-Permanent Employees	1	1
	Permanent Workers	0	0
	Contract Workers	1	1
No. of fatalities	Permanent & Non-Permanent Employees	0	0
	Permanent Workers	0	0
	Contract Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Permanent & Non-Permanent Employees	0	0
	Permanent Workers	0	0
	Contract Workers	0	0

Question P3.E12 (Essential): Measures to Ensure Safe & Healthy Workplace

P3.E12 Describe the measures taken by the entity to ensure a safe and healthy workplace.

DFPCL takes guidance from the EHS&S Management Policy to develop Processes and SOPs to ensure a safe and healthy workplace. The Company is committed to continuously employing world-class Safety, Health, and Environment ('EHS') practices through benchmarking with the companies that are best in the business. Since last 4 years company has adopted Process Safety Management (PSM) system in line OSHA 3132 standard at all manufacturing sites. The Company has an integrated Environment, Health, Safety & Sustainability policy. Each of the units of DFPCL has adopted the Corporate EHS&S (Environment, Health, Safety & Sustainability) Policy for local regulatory requirements focusing on site-specific issues, the safety of key stakeholders, and accountability through the reporting performance.

The Company's commitment to its safety management programs follows a top-down approach with the senior management persistently working towards establishing, demonstrating, sustaining, and improving the safety culture and incorporating safety in their daily responsibilities. The employees are specially trained to tackle any potential hazards that may arise in the course of their work. Additionally, tailored periodic medical check-ups are administered to the Company's employees, based on the risk profile of their work area, to identify risks to human health. Adequate medical facilities are present at all manufacturing sites and specialized medical facilities are provided through tie-ups with major speciality hospitals, nursing homes, etc.

Question P3.E13 (Essential): Complaints by Employees and Workers**P3.E13 Number of Complaints on the following made by employees and workers:**

S No	Category	FY24			FY23		
		Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
1	Working Conditions	0 ²⁸	0	NA	Nil	Nil	NA
2	Health & Safety	0 ²⁹	0	NA	Nil	Nil	NA

²⁸ No Significant Grievances reported in FY24

²⁹ No Significant Grievances reported in FY24

Question P3.E14 (Essential): Assessment of Plants & Offices for Health, Safety & Working Conditions**P3.E14 Assessments for the year:**

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

Question P3.E15 (Essential): Corrective Actions based on Assessments as per P3.E14**P3.E15 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.**

All incidents are investigated by a cross-functional team. All contributing factors involved in an incident are determined through investigation methods such as why-why analysis, root cause analysis. Corrective/preventive actions are identified and implemented to prevent a recurrence. No Significant accidents/Incidents occurred in FY24.

Various corrective actions are taken based on the recommendations coming on External & Internal safety audits as per IS:14489 & HAZOP, QRA studies, etc., also Near-miss reporting programs. Two Safety Audits were conducted in FY24, one in each site (Taloja & Dahej) by external agencies. No Significant risks / concerns were identified during these audits. Proactively company-initiated Fire & Explosion studies by external experts. Recommendations were categorized as per the risk rating and all recommendations were complied with.

EHS Education & Training for employees and contractual employees are in place, and rewards & recognition are also implemented. Classroom training, Control room awareness session and Toolbox Talks are done all through the year. Employees underwent training from 33 Safety e modules developed by DSS+ (previously Dupont). Lessons to Learn were developed and shared with all sites for horizontal learning and deployment. Safety Committees are formed at Group level, Zonal level, Plant level and all safety learnings are ensured they reach the frontline staff. The Company is heading towards adopting an advanced Risk Based Process Safety Management System in line CCPS model (World class standard) which is expected to enhance safety standards. EHS score card has been implemented as an improvement tool for the last 3 years. Existing Occupational Safety Management Systems are upgraded to ISO:45001 standards.

Question P3.L1 (Leadership): Extension any life insurance or any compensatory package in the event of death**P3.L1 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).**

Employees	Yes
Workers	Yes

Question P3.L2 (Leadership): Measures undertaken to ensure that statutory dues have been deducted and deposited by the value chain partners.

P3.L2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company monitors the remittance of statutory dues by value chain partners with periodic audits. DFPCL maintains a checklist to conduct periodic audits and verify all the dues are deducted and deposited through Contract Labour Management System. Various awareness programs are being arranged with value chain partners for statutory & company codes of conduct for the same. Also, DFPCL implemented the Supplier Code of Conduct in FY24, where declarations are taken from the Suppliers to follow all statutory regulations including GST, PF, ESI etc. Any non-compliance will be addressed through the provisions of Supplier Code of Conduct.

Question P3.L3 (Leadership): Employees / workers having suffered high consequence work-related injury / ill-health / fatalities.

P3.L3 Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

S No	Category	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	
		FY24	FY23	FY24	FY23
1	Employees (Permanent & Non-Permanent)	0	0	0	0
2	Workers (Permanent & Non-Permanent)	0	0	0	0

Question P3.L4 (Leadership): Transition Assistance Programs

P3.L4 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)

Based on the requirement of the company in specific requirements as per the role, DFPCL has provided some roles to retired employees in as consultant role.

For the restructuring termination cases, the assistance of the Notice Period and severance of the Notice Period is provided to the employees as agreed in the offer letter.

Question P3.L5 (Leadership): Assessment of Value Chain Partners for Health, Safety and Working Conditions

P3.L5 Details on assessment of value chain partners:

Assessment	% of value chain partners (by value of business done with such partners) that were assessed ³⁰
Health and Safety practices	76%
Working Conditions	76%

³⁰ The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering value of ~76% of our Suppliers by Value. In FY24, DFPCL introduced the Supplier Code of Conduct and taking declaration from Suppliers. Supplier Code of Conduct covers all aspects of 9 Principles of BRSR. <https://www.dfpc.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>

Question P3.L6 (Leadership): Corrective Actions based on Assessments as per P3.L5**P3.L6 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.**

The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering the value of 76% of our Suppliers. As we include more and more suppliers in the Survey, year on year, DFPCL will identify opportunities for improvements and take necessary corrective actions based on Site Visits.

DFPCL is in the process of developing policy for Sustainable Procurement & implementing full-fledged program covering critical suppliers. Intercompany Purchases not included.

3.4. PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.**Question P4.E1 (Essential): Identification of Key Stakeholder Groups****P4.E1 Describe the processes for identifying key stakeholder groups of the entity.**

Individual or group concerned or interested in or impacted by the activities of the businesses and vice-versa or adds value to the business chain, now or in the future are identified as key stakeholder by the Company. Based on this the key stakeholders identified by the Company are its customers, investors, lenders, government, shareholders, regulators, value chain partners, employees, and society.

The Company understands the impact of its policies, decisions, products & services, and associated operations on the stakeholders. In line with its practices, the Company engages with its stakeholders and strives to resolve differences with them in a just, fair, equitable, and consistent manner and if warranted takes corrective measures. The Company also engages with relevant stakeholders for enhancing sustainable and responsible business practices.

Question P4.E2: Stakeholder Engagement:**P4.E2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

S. No.	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
1	Shareholders	No	As needed: Annual General Meetings; Press releases and press conferences; email advisories; in person meetings; investor conferences and analyst meet; non-deal roadshows; Stock Exchange (SE) intimations; annual report; quarterly result; Company website.	<ul style="list-style-type: none"> • Quarterly: Financial statements; earnings call; exchange notifications; press releases and conferences • Continuous: Investors page on the DFPCL website • Annual: Annual General Meeting; Annual Report • And as and when needed 	<ul style="list-style-type: none"> • Financial results on a quarterly/half-yearly and yearly basis. • Growth projects that the company is in the process of implementing. • Questions or concerns the investors may have. • Awareness of Company's Strategy to Investors.

P4.E2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

S. No.	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
2	Employees & Workers	No	Mails, Open House (Business Heads), Open Houses (CMD's), I Manage/ Connect (Intranet Portals), Connect Newsletter	Monthly, Quarterly & As per requirement	Internal & External Communication of Policies, Initiatives, Channels, Practices etc. Understand grievances related to workplace, safety and employee related
3	Government	No	Partnership and industry bodies, Emails, Website	As per requirement	Changes in regulatory frameworks, skill & capacity building, employment, environmental safeguards, policy advocacy, timely contribution to exchequer/ local infrastructure, proactive engagement
4	Customers	No	Websites, social media	As per requirement	Safety, Legal Requirement, Human Rights Issues, Code of Conduct, DFPCL Policies and other business Related, educating new initiatives, knowledge transfer about product handling
5	Community	No	Websites, social media, CSR	As per requirement	External Communication, DFPCL's Journey, Achievements, Progress
6	Value Chain Partners	No	Website, social media, Pragati Tool for Suppliers	As per requirement	Environment, Health, Safety & Sustainability, Legal Requirement, Human Rights Issues, Code of Conduct, DFPCL Policies and other business Related

Question P4.L1 (Leadership): Processes for consultation between stakeholders and the Board on economic, environmental, and social topics

P4.L1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company to the extent considered necessary and permitted by regulations ensures transparent communication and access to relevant information about its decisions that impact relevant stakeholders, keeping in mind the need to protect confidential competitive plans and information.

Engagement with stakeholders is a continuous process, as part of DFPCL's business activities. Such engagement is generally driven by responsible business functions, with senior executives also participating based on the need of the engagement. During the FY 24 – Sustainability Case Studies were published in English and in local language to reach out to various stakeholders covering wide range of subjects like Efforts towards water conservation, energy transition, plantation, adaptation of best technology in NPK manufacturing etc. The Board's Guidance is sought as per the requirement on such matters.

Question P4.L2 (Leadership): Stakeholder consultation is used to support the identification and management of environmental, and social topics

P4.L2 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.

Yes, the Company engages the stakeholders as on when required for the purposes like New Projects to identify the opinions and viewpoints with respect to the Environmental and Social Topics.

Question P4.L3 (Leadership): Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

P4.L3 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company through its CSR policy has been focusing on Women empowerment through vocational training (skill development) livelihood Programmes, Health, and Education.

The underlying objective for the aforesaid themes is aimed at making people self-reliant through economic and social empowerment, providing employable skills and social entrepreneurship opportunities to youth and women to ensure livelihood for economic betterment and social development of themselves and their families, instilling pride and confidence (in the target population) to take on future challenges.

3.5. PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Question P5.E1 (Essential): Training on Human Rights

P5.E1 Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

S. No.	Category	FY24			Total (C)	FY23 ³¹	
		Total (A)	No. (B)	% [B / A]		No. (D)	% [D / C]
Employees							
1	Permanent	795	674	85%	716	695	97%
2	Other than permanent	11	4	64%	17	6	35%
3	Total Employees	806	678	84%	733	701	96%

S. No.	Category	FY24			Total (C)	FY23 ³¹	
		Total (A)	No. (B)	% (B / A)		No. (D)	% (D / C)
Workers							
4	Permanent	186	186	100%	198	196	99%
5	Other than permanent	642	153	24%	659	87	13%
6	Total Workers	828	339	41%	857	283	33%

³¹ Started reporting Contract Workers from FY24

Question P5.E2 (Essential): Minimum Wage

P5.E2 Details of minimum wages paid to employees and workers, in the following format:

S. No.	Category	FY24					Total (D)	FY23 ³²			
		Total (A)	Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage	More than Minimum Wage		
			No (B)	% (B/A)	No (C)	% (C/A)			No (E)	% (E/D)	No (F)
Employees											
1	Permanent	795	0	0%	795	100%	716	0	0%	716	100%
2	Male	742	0	0%	742	100%	674	0	0%	674	100%
3	Female	53	0	0%	53	100%	42	0	0%	42	100%
4	Others	0	0	0%	0	0%	0	0	0%	0	0%
5	Other than permanent	11	0	0%	11	100%	17	0	0%	17	100%
6	Male	10	0	0%	10	100%	11	0	0%	11	100%
7	Female	1	0	0%	1	100%	6	0	0%	6	100%
8	Others	0	0	0%	0	0%	0	0	0%	0	0%
Workers											
9	Permanent	186	0	0%	186	100%	198	0	0%	198	100%
10	Male	186	0	0%	186	100%	198	0	0%	198	100%
11	Female	0	0	0%	0	0%	0	0	0%	0	0%
12	Others	0	0	0%	0	0%	0	0	0%	0	0%
13	Other than permanent	642	0	0%	642	100%	659	0	0%	642	100%
14	Male	581	0	0%	581	100%	594	0	0%	581	100%
15	Female	61	0	0%	61	100%	65	0	0%	61	100%
16	Others	0	0	0%	0	0%	0	0	0%	0	0%

³² Started reporting Contract Workers from FY24

Question P5.E3 (Essential): Remuneration

P5.E3.a Details of remuneration/salary/wages, in the following format					
S. No.	Category	Male		Female	
		Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
1	Board of Directors (BoD) ³³	9	20,00,000	2	13,75,000
2	Key Managerial Personnel (CFO & CS)	2	2,13,37,041	0	0
3	Employees other than BoD and KMP ³⁴	752	11,45,568	54	11,08,619
4	Workers ³⁵	186	9,83,722	0	0

³³ Mr. Sailesh C Mehta (CMD) is both BoD & KMP. Thus included CMD in BoD.

³⁴ Includes both Permanent & Non-Permanent Categories. Include Gross Remuneration.

³⁵ Include only Permanent Category

P5.E3.b Gross wages paid to females as % of total wages			
S No	Category	FY24³⁶	FY23
1	Gross wages paid to females as % of total wages ³⁷	3.65%	3.30%

³⁶ Salaries of BoD not considered, as they do not receive Wages

³⁷ CTC of all Male & Female were considered (Including BoD, KMP, Employees & Workers). Non-Permanent Workers not included. Only Gross Wages

Question P5.E4 (Essential): Focal point responsible for addressing Human Rights**P5.E4 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, For POSH Related Issues, Internal Complaints Committee is responsible for addressing these issues. The unit HR and the Unit Management Leadership Team are responsible to establish processes/systems to ensure compliance with human rights and implement the policy in the true letter.

Question P5.E5 (Essential): Grievance Mechanism for Human Rights**P5.E5 Describe the internal mechanisms in place to redress grievances related to human rights issues.**

The unit HR and the Unit Management Leadership Team are responsible to establish processes/systems to ensure compliance with human rights and implement the policy in the true letter. The employees or workers or any other parties can raise a complaint, as per Whistle Blower Policy to report the incidents to the CMD's Office and the office will undertake necessary actions to adhere to human rights.

For issues related to Sexual Harassment, there is an Internal Complaints Committee, which receives, investigates, and provides recommendations to the Apex Committee to take necessary steps to redress the grievances.

Question P5.E6 (Essential): Complaints made by employees and workers:

P5.E6 Number of Complaints on the following made by employees and workers:							
S No	Category	FY24			FY23		
		Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
1	Sexual Harassment	2	0	Closed	0	0	NA
2	Discrimination at workplace	0	0	NA	0	0	NA
3	Child Labour	0	0	NA	0	0	NA
4	Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
5	Wages	0	0	NA	0	0	NA
6	Other human rights related issues	0	0	NA	0	0	NA

Question P5.E7 (Essential): Complaints filed under the Sexual Harassment of Women at Workplace:

P5.E7 Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:				
S No	Category	FY24	FY23	
1	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0	
2	Complaints on POSH as a % of female employees / workers	1.74%	0	
3	Complaints on POSH upheld	2	0	

Question P5.E8 (Essential): Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**P5.E8 Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

During the Pendency of an inquiry based on the request of the aggrieved employee, the internal complaints committee as a case may recommend to the employer to transfer the aggrieved employee to any other workplace or Grant leave to the aggrieved employee up to a period of three months. The leaves granted to the aggrieved employee should be in addition to the leave he/she would be otherwise entitled to or Grant any other relief to the aggrieved employee as deemed fit by the management.

The contents of the complaint, the identity, and addresses of the aggrieved employee, respondent, and witnesses, any information related to conciliation and inquiry proceedings, recommendations of the internal committee, and the action taken by the employer shall not be published, communicated, or made known to public, press, and media.

Stipulated in the policy that 'Any employee who is a part of the investigations shall not be victimized or subject to any unfavorable treatment.'

Question P5.E9 (Essential): Human Rights as part of Business Agreements and Contracts**P5.E9 Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes, all contracts and agreements prescribe the clause to comply with the Law of the Land, which includes the Compliance to Human Rights. Also stipulated in the Supplier Code of Conduct that "Supplier is expected to protect the human rights of its employees and treat them with respect and dignity."

Question P5.E10 (Essential): Assessment of Plants & Offices for Human Rights Issues

P5.E10 Assessments for the year:	
Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% ³⁸
Forced / involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	100%

³⁸ DFPCL has created a process of conducting Annual Assessment of each site in FY24 for Human Rights Issues. Based on the internal assessment of 2 plants and 2 offices - K1, Dahej, Creativity & Corporate Office.

Question P5.E11 (Essential): Corrective Actions based on Assessments as per P5.E9

P5.E11 Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

No Significant Risks found. All Compliances are in Place.

Question P5.L1 (Leadership): Corrective Actions based on Human Rights Grievances

P5.L1 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Questions P5.E9 above.

All necessary processes in place to address the Grievances received in FY24.

Question P5.L2 (Leadership): Scope & Coverage of Human Rights Due-Diligence

P5.L2 Details of the scope and coverage of any Human rights due-diligence conducted.

Internal Audit on Human Rights was conducted by DFPCL in Mar 2024. The Audit's scope includes 100% sites of DFPCL and cover all human rights issues like POSH, Child Labor, Forced Labor, Labor Law & Wages, Non-Discrimination at Workplace, Freedom of Association & Employee Data Privacy.

Question P5.L3 (Leadership): Accessibility of premises/office to differently abled visitors

P5.L3 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, most of the offices/premises are accessible

Question P5.L4 (Leadership): Assessment of Value Chain Partners for Human Rights Issues

P5.L4 Assessments for the year:	
Assessment	% of value chain partners (by value of business done with such partners) that were assessed³⁹
Sexual Harassment	76%
Discrimination at workplace	76%
Child Labor	76%
Forced Labor/Involuntary Labor	76%
Wages	76%
Others – please specify	NA

³⁹ The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering value of ~76% of our Suppliers by Value. As we include more and more suppliers in the Survey, DFPCL will identify gaps and take necessary corrective actions based on Site Visits. In FY24, DFPCL introduced the Supplier Code of Conduct and taking declaration from Suppliers. Supplier Code of Conduct covers all aspects of 9 Principles of BRSR. <https://www.dfpc.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>

DFPCL is in the process of developing policy for Sustainable Procurement & implementing full-fledged program covering critical suppliers. Intercompany Purchases not included.

Question P5.L5 (Leadership): Corrective Actions based on Assessments as per P5.L4

P5.L5 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

No Significant risks identified in terms of human rights, based on Annual Reports published by our Suppliers covering 76% of our Purchase value.

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

Question P6.E1 (Essential): Energy Consumption

P6.E1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	Units	FY24	FY23 ^{40,41}
From Renewable Sources			
Total electricity consumption (A)	GJ	52859.37	9351.36
Total fuel consumption (B)	GJ	0.00	0.00
Energy consumption through other sources (C)	GJ	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	GJ	52859.37	9351.36
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	18269.44	18393.15
Total fuel consumption (E)	GJ	2157020.85	2177165.77
Energy consumption through other sources (F)	GJ	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	GJ	2175290.30	2195558.92
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	GJ/Lakh Turnover	11.59	9.38
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) ^{42,43,44}	GJ/Lakh Turnover PPP	3.12	2.52
Energy intensity in terms of physical output	GJ/MT	4.35	4.07
Energy intensity (optional) – the relevant metric may be selected by the entity	GJ/MT	4.35	4.07
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, SGS India Pvt Ltd

⁴⁰ Response for FY23 changed from FY23's BRSR Report. Changed due to introduction of Energy Calculations based on Internal Coal Analysis. Previous calculations based on Energy Factors of GABI.

⁴¹ LPG Cylinders Added to Reporting at Creativity. LPG is procured by DFPCL; however, usage is for vendors. Included this as the Bill is in the name of DFPCL.

⁴² PPP India Source - <https://www.imf.org/external/datamapper/PPPEX@WE0/IND?zoom=IND&highlight=IND>

⁴³ INR/USD Average 2024 - <https://www.exchangerates.org.uk/USD-INR-spot-exchange-rates-history-2024.html>

⁴⁴ INR/USD Average 2023 - <https://www.exchangerates.org.uk/USD-INR-spot-exchange-rates-history-2023.html>

Question P6.E2 (Essential): Perform Achieve Trade (PAT) Scheme & Applicability

P6.E2 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

Question P6.E3 (Essential): Water Withdrawal & Consumption

P6.E3 Provide details of the following disclosures related to water, in the following format:

Parameter	Units	FY24	FY23
Water withdrawal by source (in kilolitres)			
(i) Surface water	m3 / Kiloliters	9881.62	7112
(ii) Groundwater	m3 / Kiloliters	0	0
(iii) Third party water	m3 / Kiloliters	3092243	3267983
(iv) Seawater / desalinated water	m3 / Kiloliters	0	0
(v) Others	m3 / Kiloliters	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	m3 / Kiloliters	3102125	3275095
Total volume of water consumption	m3 / Kiloliters	2571074	2746511
Water intensity per rupee of turnover (Water consumed / turnover) - m3/ Rs. Lakh or KL/Rs. Lakh	KL/Rs. Lakhs	13.37	11.69
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	M3/Rs. Lakhs PPP	3.60	3.14
Water intensity in terms of physical output	KL/MT Product	5.02	5.07
Water intensity (optional) – the relevant metric may be selected by the entity	KL/MT Product	5.02	5.07
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, SGS India Pvt Ltd

Question P6.E4 (Essential): Water Discharge

P6.E4 Provide details of the following disclosures related to water discharge, in the following format:

Parameter	Units	FY24	FY23
Water discharge by destination and level of treatment (in kilolitres)			
(i) Surface water	m3/Kiloliter		
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(ii) Groundwater	m3/Kiloliter		
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(iii) Third party water	m3/Kiloliter		
- No treatment	m3/Kiloliter	0	0
- With treatment – All Stages of Primary, Secondary & Tertiary (RO). After Treatment, water is sent to CETP operated by MIDC/GIDC for Final Treatment	m3/Kiloliter	531051	528584

(iv) Seawater / desalinated water	m3/Kiloliter		
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(v) Others	m3/Kiloliter		
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
Total water discharged (in kilolitres)	m3/Kiloliter	531051	528584

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, SGS India Pvt Ltd

Question P6.E5 (Essential): Zero Liquid Discharge

P6.E5 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

No. However, a plan of action to achieve Zero liquid discharge has been initiated during FY24. Various technologies are being evaluated.

Question P6.E6 (Essential): Air Emissions (Other than GHG Emission)

P6.E6 Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Units	FY24	FY23
NOx	kg/year	448523	571647
Sox	kg/year	31677	55940
Particulate matter (PM)	kg/year	18847	12394
Persistent organic pollutants (POP)	kg/year	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	kg/year	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	kg/year	Not Applicable	Not Applicable
Others – please specify	kg/year	Not Applicable	Not Applicable

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

Question P6.E7 (Essential): GHG (Green House Gas) Emissions (Scope 1 & 2)

P6.E7 Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Units	FY24	FY23 ^{45,46}
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	547684	624104
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4032	4036
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO2 equivalent	551715	628140
Total Scope 1 and Scope 2 emissions per rupee of turnover	Tonnes of CO2/ Rs. Lakh Turnover	2.87	2.67
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)	Tonnes of CO2/ Rs. Lakh Turnover PPP	0.77	0.72

Energy intensity in terms of physical output	Tonnes of CO ₂ / MT	0.99	1.16
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Tonnes of CO ₂ / MT Product	0.99	1.16
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, SGS India Pvt. Ltd.

⁴⁵ Response for FY23 changed from FY23's BRSR Report. Changed due to introduction of Energy Calculations based on Internal Coal Analysis. Previous calculations based on Energy Factors of GABI.

⁴⁶ LPG Cylinders Added to Reporting at Creativity. LPG is procured by the Company; however, usage is for vendors. Included this in the reporting as the Bill is in the name of DFPCL.

Question P6.E8 (Essential): Projects to reduce GHG Emission

P6.E8 Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

- In FY24, DFPCL's Renewable Energy Consumption through Solar & Wind was 83423 GJ, which resulted in CO₂ Emission avoidance of 12000 tCO₂e Emission.
- In FY24, DFPCL conducted a trial at WNA 3 at Taloja to reduce the N₂O Emission by 60% through Catalyst Installation. In FY24, the Emission from WNA 3 reduced by 12000 tCO₂e from FY23. DFPCL has planned to introduce the catalyst in FY25 in full-scale. This project will reduce CO₂ Emission by approximately 60000 tons per year.
- In FY24, Installation of energy efficient 3.6 MW Steam turbine to reduce steam consumption by 4.5 TPH in WNA 6 Plant at Dahej, resulting in reduction of CO₂ Emission by 6400 tCO₂e in FY24.
- Identification, monitoring & replacement of damaged Steam Traps reduced steam loss by 300 kg/hr, resulting in 430 tCO₂e Emission Reduction in FY24.
- DFPCL planted 3399 nos of Trees in and around our operations, which have the potential to absorb CO₂ Emission of 74 tCO₂e per annum.

Also, Refer to Conservation of Energy Projects in Annual Report FY24 of DFPCL.

Question P6.E9 (Essential): Waste Management

P6.E9 Provide details related to waste management by the entity, in the following format:

Parameter	Units	FY24	FY23
Total Waste generated (in MT (Metric Tonnes))			
Plastic waste (A)	MT	1.44	0.0
E-waste (B)	MT	1.69	2.0
Bio-medical waste (C)	MT	0.009414	0.1
Construction and demolition waste (D)	MT	51.965	40.0
Battery waste (E)	MT	2.14	0.7
Radioactive waste (F)	MT	0	0.0
Other Hazardous waste. Please specify, if any. (G)	MT	195.34	167.92
Other Non-hazardous waste generated (H). Please specify, if any.	MT	3951.82	7424.25 ⁴⁷
Total (A+B + C + D + E + F + G + H)	MT	4204.41	7634.97
Waste intensity per rupee of turnover (Waste generated / turnover)	MT/Rs. Lakhs	0.02	0.03
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/Rs. Lakhs PPP	0.006	0.009
Waste intensity in terms of physical output	MT/MT	0.01	0.01
Waste intensity (optional) – the relevant metric may be selected by the entity (MT/MT)	MT/MT	0.01	0.01

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of Waste	Units	FY24	FY23
(i) Recycled	MT	524	590
(ii) Re-used	MT	78	0.00
(iii) Other recovery operations	MT	3465	6949
Total Waste Recovered	MT	4066	7538
Waste Recycled Recovered /Total Waste generated (MT/MT)		97%	99%

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste	Units	FY24	FY23
(i) Incineration	MT	0.01	2.04
(ii) Landfilling	MT	138.16	94.50
(iii) Other Disposal Operations	MT	0.00	0.00
Total Waste Disposed	MT	138.16	96.54
Waste Disposal /Total Waste generated (MT/MT)		3%	1%

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, SGS India Pvt. Ltd.
--	--------------------------

⁴⁷ Response for FY23 changed from FY23's BRSR Report. Added additional Scrap Waste generated in the plant, which are not part of the Consent to Operate.

Question P6.E10 (Essential): Waste Management Practices

P6.E10 Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The company has implemented waste management plan for collection, segregation & storage & disposal/recycle for hazardous & non-hazardous waste. Hazardous waste is handled as per the SOP and prescribed rules under Hazardous Waste Management Rules. The Company ensures responsible waste management practices involving 100% fly ash use and safe disposal of waste. We are complying to 100 % plastic recycling under the under the process of registration for Extended Producer Responsibility to ensure 100% Plastic Recycling in our value chain. The Company is also working with outside partners to use its waste in other value-added products. In order to reduce the waste generation in the processes, company uses the 4R Principle (Reduce, Reuse, Recycle, and Recover) across its operations.

Question P6.E11 (Essential): Operations in Ecologically Sensitive Areas

P6.E11 If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
--------	--------------------------------	--------------------	--

Not Applicable, the sites are in notified industrial area of MIDC & GIDC

Question P6.E12 (Essential): Environmental Impact Assessment (EIA)

P6.E12 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
No EIA Studies were carried in FY24					

Question P6.E13 (Essential): Compliance with Environmental Laws & Regulations

P6.E13 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):

As given below

If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Environmental Clearance	The Company and its subsidiary has been directed by National Green Tribunal to deposit an amount of Rs. 9.06 Crs towards Environmental Damage Compensation with MPCB within a period of 2 Months from the date of order for alleged "Construction of additional built-up area at "Creativity" in violation of Environmental Clearance granted by MoEF&CC	Rs. 9.06 Crs	NGT, while imposing the penalty, also upheld the Environment Clearance of Creativity (2020), which enables regularization of the alleged violation of built-up area. Subsequently, applications for CTO and CTE have been submitted, which are under process with MPCB. Awaiting MCPB directive on penalty against violation as per Water and Air act.

Question P6.L1 (Leadership): Water Withdrawal, Consumption & Discharge in Water Stressed Areas

P6.L1 Provide details of the following disclosures related to water, in the following format:

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: No Areas of Operations were identified as Water Stressed Areas. DFPCL is operating at Taloja (Raigad), Dahej (Bharuch) and Pune. All the above districts are in Safe Zone as per Central Ground Water Board. Ref: PIB & CGWB Ground Water Studies of Gujarat and Maharashtra.

Parameter	Units	FY24	FY23
Water withdrawal by source (in kilolitres)			
(i) Surface water	m3/Kiloliter	NA	NA
(ii) Groundwater	m3/Kiloliter	NA	NA
(iii) Third party water	m3/Kiloliter	NA	NA
(iv) Seawater / desalinated water	m3/Kiloliter	NA	NA
(v) Others	m3/Kiloliter	NA	NA

Total volume of water withdrawal (i + ii + iii + iv + v)	m3/Kiloliter	NA	NA
Total volume of water consumption	m3/Kiloliter	NA	NA
Water intensity per rupee of turnover (Water consumed / turnover) - m3/ Rs. Lakh or KL/Rs. Lakh	KL/Rs. Lakhs	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	KL/MT Product	NA	NA

Water discharge by destination and level of treatment (in kilolitres)

(i) Surface water	- No treatment	m3/Kiloliter	NA	NA
	- With treatment – please specify level of treatment	m3/Kiloliter	NA	
(ii) Groundwater	- No treatment	m3/Kiloliter	NA	NA
	- With treatment – please specify level of treatment	m3/Kiloliter	NA	
(iii) Third party water	- No treatment	m3/Kiloliter	NA	NA
	- With treatment – All Stages of Primary, Secondary & Tertiary (RO). After Treatment, water is sent to CETP operated by MIDC/ GIDC ⁴⁸ for Final Treatment	m3/Kiloliter	NA	NA
(iv) Seawater / desalinated water	- No treatment	m3/Kiloliter	NA	NA
	- With treatment – please specify level of treatment	m3/Kiloliter	NA	
(v) Others	- No treatment	m3/Kiloliter	NA	NA
	- With treatment – please specify level of treatment	m3/Kiloliter	NA	NA
Total water discharged (in kilolitres)		m3/Kiloliter	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.				No

⁴⁸ MIDC – Maharashtra Industrial Development Corporation; GIDC – Gujarat Industrial Development Corporation

Question P6.L2 (Leadership): GHG (Green House Gas) Emissions (Scope 3)

P6.L2 Provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Units	FY24	FY23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	48143.79 ⁴⁹	54671.94
Total Scope 3 emissions per rupee of turnover	Tonnes of CO2/ Rs. Lakh Turnover	0.25	0.23
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Tonnes of CO2/ MT Product	0.09	0.10
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

⁴⁹ Included Categories of Scope 3 Emission (7/15): Category 3, Category 4, Category 5, Category 6, Category 7, Category 8 & Category 9. DFPCL is in the process of calculating other Category of Scope 3 Emission.

Question P6.L3 (Leadership): Significant Impacts of the Operations on the Biodiversity

P6.L3 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.

Not Applicable

Question P6.L4 (Leadership): Specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions / effluent discharge / waste generated.

P6.L4 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 :-

S No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Developed multi grade PICKBRITE Steel Grade Nitric acid for steel industry.		Reduction of Hazardous HF Consumption by 50% in Steel Plants
2	Reduction of Refinery Grade Propylene (RGP) Losses in HE-95A of Isopropyl Alcohol Plant	Refer Conservation of Energy & Innovations of Annual Report of DFPCL – FY24	RGP (Raw Material) Savings of 192 MT/Yr
3	Installation of Fire and Gas detection system based on F&G mapping study by M/s. Einblick.		Increase in Fire Safety
4	Improvement in Filter Press to reduce the sludge moisture from 80% to 50%.		Efficient handling and recovery of ETP Sludge

Question P6.L5 (Leadership): Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

P6.L5 Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, onsite, and offsite emergency preparedness plan is in place. In Chemical manufacturing unit like ours where various hazardous chemicals are handled & processes involving high pressure, temperature & flow etc. despite taking precautions and safety measures possibility of an incidence causing major damage is there. If such incidents were encountered and effectively managed by working personnel, then the potential losses will be minimized. The Onsite Emergency Response Plan is developed to provide a systematic approach. The purpose of this plan is to lay down guidelines to handle such emergencies to minimize loss and danger to workers, neighbors, our assets, environment, and others. There are 2 types of Onsite emergencies (Level 1 & 2), which include natural disasters, sabotage, and operational issues. In the plan, we have identified a list of hazard scenarios, based on the current operations, and their associated extent of damage. Based on these scenarios, we have prepared preventive and mitigative measures for all possible scenarios to both prevent and mitigate the hazards.

The Company's ERM framework includes review of IT/Cyber Risks. Cyber- attacks that may potentially disrupt the operations are addressed through backup mechanism & disaster recovery process. Email security has been enhanced by using DMARC solution.

For each manufacturing site, an Onsite & Offsite Emergency Response plan is in place. It lays down guidelines to handle emergencies to minimize loss and danger to workers, neighbors, our assets, environment, and others. A list of hazard scenarios, & their associated extent of damage has been identified in the Plan. Based on these scenarios, preventive and mitigative measures have been prepared.

Question P6.L6 (Leadership): Significant Adverse Impact to the Environment arising from value chain.**P6.L6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

No Significant Impact Envisaged. All major suppliers have Environmental Performance and no Non-Compliance in the Environmental Parameters.⁵⁰

⁵⁰ [The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering value of ~76% of our Suppliers by Value. As we include more and more suppliers in the Survey, DFPCL will identify gaps and take necessary corrective actions based on Site Visits. In FY24, DFPCL introduced the Supplier Code of Conduct and taking declaration from Suppliers. Supplier Code of Conduct covers all aspects of 9 Principles of BRSR. <https://www.dfpc.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>.

DFPCL is in the process of developing policy for Sustainable Procurement & implementing full-fledged program covering critical suppliers.

Question P6.L7 (Leadership): Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**P6.L7 Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

Based on Annual Reports published by our Suppliers covering 76% of our Purchase value⁵¹

⁵¹ The Assessment was based on an Internal Survey conducted for Sustainable Sourcing, covering value of ~76% of our Suppliers by Value. As we include more and more suppliers in the Survey, DFPCL will identify gaps and take necessary corrective actions based on Site Visits. In FY24, DFPCL introduced the Supplier Code of Conduct and taking declaration from Suppliers. Supplier Code of Conduct covers all aspects of 9 Principles of BRSR. <https://www.dfpc.com/uploads/2023/07/Supplier-Code-of-Conduct.pdf>

DFPCL is in the process of developing policy for Sustainable Procurement & implementing full-fledged program covering critical suppliers. Intercompany Purchases not included.

3.7. PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.**Question P7.E1 (Essential): Affiliations with trade and industry chambers/ associations****P7.E1 Affiliations with trade and industry chambers/ associations****a. Number of affiliations with trade and industry chambers/ associations**

11

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	Federation of Indian Chambers of Commerce & Industry	National
3	Indian Chemical Council	National
4	Retailers Association of India	National
5	National Safety Council	National
6	Bombay Chamber of Commerce	State
7	Mahratta Chamber of Commerce, Industries and Agriculture	State
8	Taloja Manufacturers Association	State
9	Dahej Industry Association	State
10	Dahej Eco Friendly Association	State
11	British Safety Council (Dahej Unit)	International

Question P7.E2 (Essential): Anti-Competitive Conduct

P7.E2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Nil		

Question P7.L1 (Leadership): Public Policy Position

P7.L1 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
Not Applicable					

3.8. PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Question P8.E1 (Essential): Social Impact Assessment**

P8.E1 Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None this year (MIDC & GIDC Notified Areas) - CSR is being carried out based on Need based Assessment through Ishanya Foundation					

Question P8.E2 (Essential): Rehabilitation and Resettlement (R&R) Projects

P8.E2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
None (MIDC & GIDC Notified Industrial Clusters / Areas)						

Question P8.E3 (Essential): Community Grievance Redressal Mechanism

P8.E3 Describe the mechanisms to receive and redress grievances of the community.

Members representing the nearby community submit their written grievances to the DFPCL officials (Security Personnel at the Gate of the factory, Corporate Affairs team and CSR teams). DFPCL also receives Community Grievances through local regulatory agencies (Pollution Control Boards) in both Formal & Informal communication channels. Based on the nature of the Grievance, the Grievances are addressed by specific departments and provide feedback after resolution.

Question P8.E4 (Essential): Sourcing from MSME/Small Producers & Near by Districts

P8.E4 Percentage of input material (inputs to total inputs by value) sourced from suppliers:

S No	Sourcing from	FY24 ⁵²	FY23 ⁵³
A	Directly sourced from MSMEs/ small producers	7%	17%
B	Directly from within India	99.92%	97.65% ⁵⁴

⁵² Intercompany Purchases not included.

⁵³ Intercompany Purchases not included.

⁵⁴ Response for FY23 changed from FY23's BRSR Report, as the format of the question changed from "with in Neighboring District" to "within India".

Question P8.E5 (Essential): Job creation in smaller towns

P8.E5 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				
S No	Location	FY24⁵⁵	FY23	
A	Rural	0.00%	0.00%	
B	Semi-urban	5.57%	6.40%	
C	Urban	55.98%	39.96%	
D	Metropolitan	38.45%	53.64%	

⁵⁵ Include Gross Wages only. Classification as per Census 2011 & RBI Guidelines. Does not include Contract Workers

Question P8.L1 (Leadership): Actions taken to mitigate social impacts identified in Social Impact Assessment

P8.L1 Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 8(1) of Essential Indicators above):	
Details of negative social impact identified	Corrective action taken
None this year (MIDC & GIDC Notified Industry Clusters / Areas)	

Question P8.L2 (Leadership): CSR Projects in designated aspirational districts

P8.L2 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 INR)
Not Applicable ⁵⁶			

⁵⁶ DFPC's CSR Activities are conducted in Raigad and Thane Districts of Maharashtra & Bharuch District of Gujarat, which are not Aspirational Districts as per Niti Aayog's Aspirational Districts (<https://www.niti.gov.in/sites/default/files/2022-09/List-of-Aspirational-Districts.pdf>)

Question P8.L3 (Leadership): Procurement from Marginalized or Vulnerable Groups

P8.L3 Procurement from Marginalized or Vulnerable Groups		
S No	Query	FY24
A	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)	No ⁵⁷
B	From which marginalized /vulnerable groups do you procure?	None
C	What percentage of total procurement (by value) does it constitute?	0%

⁵⁷ As DFPC is a Chemical Manufacturing industry, procurement from Marginalized Groups for key materials & services is very challenging. However, DFPC is in the process of developing policy for the procurement of certain specified materials and services from Marginalized or Vulnerable Groups.

Question P8.L4 (Leadership): Benefits derived and shared from the intellectual properties owned or acquired by your entity, based on traditional knowledge:

P8.L4 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
Not Applicable				

Question P8.L5 (Leadership): Corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

P8.L5 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
	Not Applicable	

Question P8.L6 (Leadership): CSR Projects & Beneficiaries

P8.L6 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	Wadi Project - Horticulture Plantation on half acre area (30 mango and 100 Forestry plant) - Water Resource Development; - Vegetable Cultivation; - Trail and Model Development; - Water Resource Development, Conveyance & Effective Water Usage other than wadi Participants. - Mango Nursery Development; - Farmers Capacity Building (Training/Exposure)	124	100%
2	Dairy Development Project (DDP) - Support for milking cow Purchase; - Doorstep Artificial Insemination through AI Centre; - Fodder Development - Medicine and Vaccination Support; - Capacity Building of dairy farmers	75	100%
3	Aarogyam - Mobile Clinic in 21 villages at Taloja MIDC; - Health Caps - Eye Camps/Cataract Operation/Spectacle Distribution - Health awareness Programme; - Pathological diagnosis Services; - Support to to Government Health Centres i.e. Primary Health Centre, Primary Health unit, Aanganwadi - Support to Kitchen Garden Development	7,623	100%
4	Gyanam - Digitization of classrooms; - Infrastructure Development in the Schools; - Support for furniture and Computer to Schools - Safe drinking Water facility to the Scholl Childrens - Sport Kit support to the Schools	2,262	100%

P8.L6 Details of beneficiaries of CSR Projects:			
S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Community Development and Social Welfare (CDSW) <ul style="list-style-type: none"> - Installation of RO plants for Drinking water facility - Execution of drinking water schemes - Installation of Children's Playing Equipment's at Common place; - Development of Common place and beatification - Donation of Computers and Furniture to the Govt. offices - Setup of Open Gym in the villages 	203	100%
6	Vocational Skill Development Project (VSDP) <ul style="list-style-type: none"> - Vocational Skill training and placement - Sponsorships for academic fees to aspirants those are pursuing Job oriented Courses. - Basic Garment Training to the women's 	233	100%
7	Livelihood Enhancement through Entrepreneurship Development (LEED) <ul style="list-style-type: none"> - Support to Individuals towards Enhancing Entrepreneurship - Yellow Ribbon NGO & Artisans Fair - Muskaan 	1,555	100%

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

Question P9.E1 (Essential): Mechanisms in place to receive and respond to consumer complaints.

P9.E1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

IC Business: Customer emails complaints (though very few) to Product Manager / Logistics Manager / Product Head. Receipt / Collection of Complaint (Marketing Office); Complaint Handling (Quality Control Team & Respective Production Team of the Product); Resolution & Communication to the Customer with in next 30 days (Marketing Team); Verification of effectiveness of the solution to the customer through mail (Marketing Team). Record for future reference (Marketing Team and Quality Control Team). Customer complaints/suggestions are mapped in the I.C Dealer portal as well. <https://www.dfpccl.com/contact>

VARE Business: 1) Complaints come to Help desk; 2) Helpdesk executive will register complaint; 3) Assign jobs to concerned dept; 4) Close complaint once done; 5) Feedback being collected from customer online/physical; 6) Monthly Voice of Customer surveys are done in the campus to capture feedback, complaints and respond to them. <https://www.creaticity.co.in/visit-us.html>

Question P9.E2 (Essential): Products & Services with ESG Information

P9.E2 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

S No	Information Regarding	As a percentage to total turnover
1	Environmental and social parameters relevant to the product	100% ⁵⁸
2	Safe and responsible usage	100%
3	Recycling and/or safe disposal	100%

⁵⁸ DFPCCL manufactures Bulk Products. MSDS of all major products are mailed to the customers and available on the website. The MSDS carries information on Chemical Composition, Safe Handling and Safe Disposal Methodology. <https://www.dfpccl.com/industrial-manufactured-products>.

Question P9.E3 (Essential): Complaints made by Consumers

P9.E3 Number of consumer complaints in respect of the following:							
S No	Category	FY24			FY23		
		Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
1	Data Privacy	Nil	Nil	NA	Nil	Nil	NA
2	Advertising	Nil	Nil	NA	Nil	Nil	NA
3	Cyber-Security	Nil	Nil	NA	Nil	Nil	NA
4	Delivery of Essential Services	Nil	Nil	NA	Nil	Nil	NA
5	Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
6	Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
7	Others (Product Related)	18	1	Closed in FY25 ⁵⁹	15	1	Closed in FY24 ⁶⁰

⁵⁹ Complaint received on 12th Feb'24 and Corrective Action Plan mailed to Customer on 7th Mar'24. Approval Process in Progress at the end of the year. Complaint closed in Apr'24.

⁶⁰ Last complaint raised on 23/03/23, which was open at the end of the year. Complaint closed in April 2023 after visit to Customer site.

Question P9.E4 (Essential): Product recalls on account of safety issues:**P9.E4 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

S No	Recall	Number	As a percentage to total turnover
1	Voluntary recalls	0 ⁶¹	Not Applicable
2	Forced recalls	0	Not Applicable

⁶¹ This is not applicable, as most of the customers are B2B customers.

Question P9.E5 (Essential): Framework/ policy on cyber security and risks related to data privacy.**P9.E5 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, Under the framework of ISO 27001, DFPCL has all the policies in place and also yearly assessment is getting done by certifying agency BVS. Policy & Framework in Information Security are present on the Company's Intranet.

Certificate Issued on: 3rd March 2022

Validity of the Certificate: 18th February 2025

However, DFPCL doesn't fall under Privacy law as of now.

Question P9.E6 (Essential): Corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers.**P9.E6 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.**

No Issue related to advertising, delivery of essential services; cyber security & data privacy of customer has occurred in DFPCL.

Question P9.E7 (Essential): Data Breaches

P9.E7 Provide the following information relating to data breaches:		
A	Number of instances of data breaches	0
B	Percentage of data breaches involving personally identifiable information of customers	0%
C	Impact, if any, of the data breaches	Not Applicable

Question P9.L1 (Leadership): Channels / platforms of information on products and services

P9.L1 Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	
https://www.dfpl.com ; https://cororid.com/ ; https://www.chemicals.dfpl.com ; https://www.creaticity.co.in/	

Question P9.L2 (Leadership): Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

P9.L2 Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	
We conduct product field demonstrations and PowerPoint presentations to customers through V.C / seminars and by participating in Chemical exhibitions. We also conduct training sessions to our logistic partners on handling of various Chemicals - twice in a year.	

Question P9.L3 (Leadership): Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

P9.L3 Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	
Informed to customers through email / Phone calls/ WhatsApp channels etc.	

Question P9.L4 (Leadership): Display of product information on the product over and above what is mandated as per local laws

P9.L4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	
Yes, Company's products are mostly bulk in nature. Packed products contain full information in detail as mandated. We conduct a customer survey once every 2 years.	

INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Deepak Fertilisers and Petrochemicals Corporation Limited on its BRSR for the FY 2023-24

The Board of Directors and Management

Deepak Fertilisers and Petrochemicals Corporation Limited,
Sai Hira, Survey No. 93,
Mundhwa, Pune, Pin: 411036

Nature of the Assurance/Verification

SGS India Private Limited (hereinafter referred to as SGS India) was commissioned by Deepak Fertilisers and Petrochemicals Corporation Limited (the 'Company') to conduct an independent Limited Assurance of its BRSR Indicators disclosed in DFPCL's Business Responsibility and Sustainability Report (BRSR) pertaining to the reporting period of April 1, 2023, to March 31, 2024. The Report has been prepared following the National Guidelines for Responsible Business Conduct of the BRSR Framework, covering the performance of the Company across environmental, social and governance (ESG) indicators.

Responsibilities

The information in the BRSR and its presentation are the responsibility of the directors or governing body and the Management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, graphs, and statements within the defined scope of assurance, aiming to inform the Management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific purpose, and it is not intended for use in interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope. The Company holds the responsibility for preparing and ensuring the fair representation of the assurance scope.

Assurance Standard

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Revised) (Assurance Engagements other than Audits or Reviews of Historical Financial Information). Our evidence-gathering procedures were designed to obtain a 'Limited' level of assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of the BRSR indicators (KPIs) within the BRSR for the period spanning April 1, 2023, to March 31, 2024. The reporting scope and

boundaries include DFPCL's operational sites across India. The assurance covered the following sample locations for the assessment:

On-site verification of data and control systems at the following DFPCL (Standalone) locations:

- DFPCL, Taloja Plant, India
- DFPCL, Dahej Plant, India
- DFPCL, Creativity, India
- DFPCL, HO, India

List of BRSR indicators verified

BRSR Section	Verified Indicators
SECTION A: General Disclosures	A.20, A.21, A.22, A.25
SECTION C: Principle Wise Performance Disclosure	
PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	P1.E1, P1.E2, P1.E5, P1.E8, P1.E9.a, P1.E9.b, P1.E9.c.
PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe	P2.E1, P2.E2
PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	P3.E1, P3.E1.c, P3.E2, P3.E5, P3.E7, P3.E8, P3.E9, P3.E11, P3.E13, P3.E14
PRINCIPLE 5: Businesses should respect and promote human rights	P5.E1, P5.E2, P5.E3, P5.E3b, P5.E6, P5.E7, P5.E10
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	P6.E1, P6.E3, P6.E4, P6.E6, P6.E7, P6.E9, P6.E13
PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	P7.E1
PRINCIPLE 8: Businesses should promote inclusive growth and equitable development	P8.E4, P8.E5
PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner	P9.E2, P9.E3, P9.E4, P9.E7

Note: P: Principle; E: Essential Indicators; A: Section A Indicators of the BRSR

Assurance Methodology

The assurance comprised a combination of desk research, interaction with the key personnel engaged in the process of developing the BRSR and onsite visits for verification of data. Specifically, SGS India undertook the following activities:

- Conducted interviews with key personnels overseeing sustainability aspects within the company and assessed supporting evidence presented in the report.
- Evaluated the data management system employed for collecting and collating sustainability related information at the site level, as well as the consolidation of data at the Head Office level.
- Verified the consistency of data and information presented within the report and cross-referenced it with the source materials.
- Review internal control mechanism to ensure the reliability and accuracy of sustainability data
- Verification of sustainability performance data, on sample basis, including conversion factors and emissions factors and calculation, based on our professional judgement

Limitations

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope
- Verification of any data and information other than those presented in “Findings and Conclusion”
- Verification of data and information outside the defined reporting period (April 1, 2023, to March 31, 2024)
- Financial data drawn directly from independently audited financial statements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing, and training; environmental, social and sustainability report assurance. SGS affirm our independence from Deepak Fertilisers and Petrochemicals Corporation Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders. Our work was performed in compliance with the requirements of the IFAC Code of Ethics for Professional Accountants, which provides a comprehensive framework that guide assurance practitioners in maintaining professional integrity, objectivity, and ethical conduct. The assurance team have the required competencies and experience to conduct this engagement.

Findings and Conclusions

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria of BRSR.

- **Quality and Reliability of Specified Performance Information**

SGS India reviewed the ESG data included in the BRSR. Deepak Fertilisers and Petrochemicals Corporation Limited has developed a good data management system to collect, analyse and collate ESG data. Based on the evaluation of this system, SGS found that data was accurate, and any minor corrections made as necessary. We believe that DFPCL has chosen an appropriate level of assurance for this stage in their reporting.

For and on behalf of SGS India Private Limited



Ashwini K. Mavinkurve,
Head – ESG & Sustainability
Services, Pune, India

24.06.2024

Job No: GGN/ESG-KN/2024/P-51



**Industrial/Pharma
Chemicals**



Mining Chemicals



Crop Nutrition



**DEEPAK FERTILISERS
AND PETROCHEMICALS
CORPORATION LIMITED**

Sai Hira, Survey No. 93, Mundhwa, Pune – 411 036,
Maharashtra, India. CIN: L24121MH1979PLC021360

www.dfpci.com