



# **Business Responsibility & Sustainability Report**

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of Listed Entity	:	L241290R1981PLC001020
2.	Name of the Listed Entity	:	PARADEEP PHOSPHATES LIMITED
3.	Year of Incorporation	:	1981
4.	Registered office address	:	5 <sup>th</sup> Floor, Orissa State Handloom Weavers' Co-Operative Building, Pandit J.N Marg, Bhubaneswar – 751001
5.	Corporate Address	:	3 <sup>rd</sup> Floor, No. 28, Union Street, Off-Cubbon Road, Bangalore – 560001
6.	E-mail	:	<a href="mailto:cs.ppl@adventz.com">cs.ppl@adventz.com</a>
7.	Telephone	:	080-46812536
8.	Website	:	<a href="http://www.paradeepphosphates.com">www.paradeepphosphates.com</a>
9.	Financial year for which reporting is being done	:	April 01, 2024, to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	:	(i) BSE Limited (ii) National Stock Exchange of India Limited
11.	Paid-up Share Capital	:	81,52,100,930
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	:	Mr. Susnato Lahiri Telephone : 080 46812500 Email : <a href="mailto:susnato.lahiri@adventz.com">susnato.lahiri@adventz.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)	:	On standalone basis
14.	Name of Assurance Provider	:	Not applicable
15.	Type of Assurance obtained	:	Not applicable

### II. Products/services

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

S. N.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	100%

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

S. N.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of urea and complex fertilizers	20121, 20122	100%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	24	26
International	NA	NA	NA

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### 19. Market served by the entity:

#### a. Number of locations

Location	Number
National (No. of States)	16
International (No. of Countries)	0

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

0.08%

#### c. A brief on types of customers

The company serves a broad spectrum of customers, including agricultural retailers, distributors, farmers, cooperatives, government agencies, and research institutions. With farmers as our core customers, we are dedicated to aligning our products with their specific needs and addressing the unique challenges they face. This commitment has helped us develop products that have positively impacted over 9.5+ million farmers' livelihoods.

## IV. Employees:

### 20. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

S. N.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1,457	1,392	96%	65	4%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total Employees (D+E)	1,457	1,392	96%	65	4%
WORKERS						
1.	Permanent (F)	3,182	3,111	98%	71	2%
2.	Other than Permanent (G)	-	-	-	-	-
3.	Total Employees (F+G)	3,182	3,111	98%	71	2%

#### b. Differently abled Employees and workers:

S. N.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	0	0	0	0	0
2.	Other than Permanent (G)	0	0	0	0	0
3.	Total differently abled workers (F+G)	0	0	0	0	0

### 21. Participation/Inclusion/Representation of women:

S. N.	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel (including Directors) *	3	0	0%

\* One Key Managerial Personnel is also part of Board of Directors

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### 22. Turnover rate for permanent employees and workers

Particulars	FY 2024-2025			FY 2023-2024			FY 2022-2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.3%	8.2%	6.3%	10%	9.5%	10.2%	8%	10%	9%
Permanent Workers	8%	0	8%	14.3%	66.7%	40.5%	8%	18%	8%

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

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

S. N.	Name of the holding/ subsidiary / associate companies / Joint ventures (A)	Indicate whether holding / Subsidiary/ Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity
1.	Zuari Maroc Phosphates Private Limited	Holding	56.05%	No
2.	Zuari Yoma Agri Solutions Limited	Joint Venture	50%	No

## VI. CSR Details

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

(ii) Turnover (in INR Million.): 138,202

(iii) Net worth (in INR Million): 40,772

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2024-2025			FY 2023-2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://paradeepphosphates.com/contact-us">https://paradeepphosphates.com/contact-us</a>	0	0	NA	0	0	NA
Investor (other than shareholders)	Yes <a href="https://paradeepphosphates.com/investors">https://paradeepphosphates.com/investors</a>	0	0	NA	0	0	NA
Shareholders	Yes <a href="https://www.paradeepphosphates.com/investors/corporate-governance#investor-address">https://www.paradeepphosphates.com/investors/corporate-governance#investor-address</a>	1	0	NA	2	0	NA
Employees and workers	Yes <a href="https://www.paradeepphosphates.com/uploads/content/vigial-mechanism-whistle-blower-policy.pdf">https://www.paradeepphosphates.com/uploads/content/vigial-mechanism-whistle-blower-policy.pdf</a>	0	0	NA	0	0	NA
Customers/ Consumers	Yes <a href="https://paradeepphosphates.com/contact-us">https://paradeepphosphates.com/contact-us</a>	0	0	NA	0	0	NA

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-2025			FY 2023-2024		
		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
Value Chain Partners	Yes <a href="https://paradeepphosphates.com/contact-us">https://paradeepphosphates.com/contact-us</a>	0	0	NA	0	0	NA
Permanent Workers	NA	0	0	NA	0	0	NA

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

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

S. N.	Material issue identified	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 or negative implications)
1	Occupational health and safety (OHS)	Risk	Ensuring a safe and healthy workplace is crucial for employee welfare and productivity. Poor OHS measures can lead to accidents, illnesses, and a subsequent increase in labor costs due to lower productivity and higher medical expenses. Additionally, it can result in legal liabilities and regulatory fines.	Proactive measures are in place to implement an effective OHS program at PPL.  Both of PPL's manufacturing plants, located in Paradeep and Goa, are certified to the prestigious ISO 45001 standard, underscoring our commitment to the highest international benchmarks for occupational health and safety. We have implemented a comprehensive suite of safety protocols that include well-defined Standard Operating Procedures (SOPs), regular health and safety training for all employees, and ongoing monitoring to ensure a safe working environment. To further bolster our safety culture, we conduct rigorous initiatives such as Hazard Identification and Risk Assessment (HIRA), Hazop studies, and process safety audits. Additionally, our safety framework is reinforced through external safety audits and inspections, including the CIGC inspection by the Government of Odisha, ensuring continuous improvement and regulatory compliance.	<b>Negative:</b> Workplace incidents not only pose risks to employee safety but can also damage the company's reputation, leading to negative publicity and a decline in public perception. This can erode customer trust, result in missed business opportunities, and create challenges in attracting and retaining top talent. Additionally, regulatory fines and compliance-related penalties can impose significant financial strain, further complicating the organization's operations and long-term growth.

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S. N.	Material issue identified	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 or negative implications)
2	Chemical Safety	Risk	The production and handling of hazardous chemicals like phosphates and ammonia are integral to the company's operations, but are inherently risky. Improper management of these substances can result in spills, leaks, and other accidents, posing severe risks to employee safety and the environment. Such incidents can attract regulatory scrutiny, environmental penalties, and disrupt our production processes.	Our comprehensive SOPs and safety manuals outline clear, step-by-step guidelines for the safe handling of chemicals. To reinforce these protocols, we conduct regular training sessions, periodic safety audits, and ensure that all employees are equipped with the necessary Personal Protective Equipment (PPE). These proactive measures not only prepare our team to recognize and address potential hazards but also guarantee strict adherence to safety standards, fostering a culture of safety and compliance across the organization.	<b>Negative:</b> Chemical safety incidents can significantly tarnish the company's reputation with stakeholders. Major accidents or environmental violations may disrupt operations, causing delays or shutdowns that impact financial performance. Additional costs from cleanup efforts and potential legal liabilities further strain resources.
3	Business Ethics	Opportunity	Good governance and ethical conduct are fundamental to building stakeholder trust and sustaining long-term growth. Ethical practices help prevent legal issues, enhance corporate reputation, and ensure sustainable business operations.	The Company's Code of Business Conduct and Ethics underscores its firm stance against unethical practices, including bribery, gifts, insider trading, and harassment. The code also outlines clear escalation mechanisms for individuals to raise concerns or complaints, ensuring accountability and transparency.  To further our commitment to sustainability and responsible corporate governance, we have established an ESG Steering Committee. This committee plays a pivotal role in steering initiatives related to environmental stewardship, corporate social responsibility, and governance.	<b>Positive:</b> Good corporate governance systems ensure the company is managed in the interests of all shareholders. This can lead to increased investor confidence and better access to capital. Ethical conduct enhances customer loyalty and employee morale, contributing to overall business growth and financial stability.



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S. N.	Material issue identified	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 or negative implications)
4.	Environmental management	Risk	Our industry is under constant scrutiny for its environmental impact. A strong commitment to environmental protection and resource conservation is crucial for sustainable operations and meeting regulatory requirements. Non-compliance can result in legal penalties, cleanup costs, and significant reputational harm.	Our manufacturing plants are ISO 14001 certified, demonstrating our commitment to international environmental management standards.  We initiated a comprehensive Climate Risk Analysis (both physical and transition) to understand future possible climate risk for our facilities. In addition, Life cycle analysis of three of our key products was done to identify environmental impact. A Biodiversity Risk Assessment at Paradeep, aligned with GLOBIO and IUCN standards, is also completed. We have also set up targets across key Environmental parameters/KPIs and subsequently assessing our year-on-year progress.	<b>Negative:</b> Non-compliance with environmental norms can result in significant financial repercussions, including fines, legal fees, and increased operational costs due to mandated corrective actions. Additionally, This may also lead to reputational damage that can cause loss of customer trust and business opportunities, further impacting financial performance.
5.	Inclusion and Diversity	Opportunity	A diverse and inclusive workforce fosters creativity and innovation, essential for solving complex problems and maintaining a competitive edge. In the agricultural sector, where diverse needs and challenges are prevalent, inclusivity can drive better product development and customer satisfaction.	We have a board diversity policy in place that ensures a robust governance. We also focus on inclusive approach to talent attraction to acquire the right talent for the right role during recruitment, irrespective of the candidate's gender, religion, region, caste, sexual orientation, creed, race, etc.	<b>Positive:</b> A positive and inclusive work environment drives productivity and overall better performance, translating to improved financial outcomes. Additionally, a strong reputation for diversity and inclusion can attract top talent and enhance the company's market position.

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S. N.	Material issue identified	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 or negative implications)
6.	Responsible Supply Chain	Risk	An efficient and resilient supply chain is critical for the uninterrupted production and meeting customer demands. Disruptions can lead to production delays, increased costs, and potential loss of market share.	We ensure supply chain resilience through various initiatives such as shifting to Molten Sulphur supply from IOCL to reduce carbon footprints and establishing a vendor evaluation system with ESG criteria. Maintaining critical vendor partnerships and creating alternative domestic sources further secure our supply continuity.	<b>Positive:</b> A diversified supply chain builds resilience to disruptions such as natural disasters, geopolitical issues, or supplier problems. Having alternative suppliers or contingency plans ensures operational continuity, mitigating financial risks associated with supply chain disruptions.
7.	Community Relations	Opportunity	Building and maintaining positive relationships with local communities is essential for fostering mutual trust and support. Being a responsible corporate citizen helps ensure that our operations are welcomed and supported, which is crucial for sustainable growth and development.	Our Corporate Social Responsibility (CSR) policy shapes our commitment to fostering positive community relationships and driving sustainable development. With a strong focus on livelihoods, education, health (specifically Water, Sanitation, and Hygiene - WaSH), and environmental sustainability, we strive to make a tangible impact. Through proactive and meaningful community engagement, we aim to build lasting trust and improve the well-being of the communities we serve.	<b>Positive:</b> Building strong community relations not only enhances our reputation and brand image but also strengthens our position with consumers, investors, and other key stakeholders. By fostering trust and demonstrating a commitment to social responsibility, we create deeper customer loyalty and more robust investor relationships, ultimately driving long-term business success.



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## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Details of the company's policies can be found on our website: <a href="https://www.paradeepphosphates.com/investors/corporate-governance#policies">https://www.paradeepphosphates.com/investors/corporate-governance#policies</a>								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>• Environment Management Systems (ISO 14001:2015)</li> <li>• Occupational Health and Safety Management Systems (ISO 45001:2018)</li> <li>• Information Security Management Systems ISO 27001:2013</li> <li>• Energy Management System (ISO 50001:2018)</li> <li>• Quality Management System (ISO 9001:2015)</li> <li>• Good Manufacturing Practice (GMP) Compliant Facilities</li> <li>• Protect and Sustain Certification (International Fertiliser Association (IFA))</li> </ul>								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	Description about targets is given below: <b>Social Dimension</b> <ul style="list-style-type: none"> <li>• Increase the share of women in all management cadre to overall 6% by FY 2030 (baseline: 2024)</li> <li>• Growth in the Specially Abled Workforce from 0% to 0.50% by FY 2030 (baseline: 2024)</li> <li>• To implement a minimum of 4 man days for learning hours for every employee by 2026</li> <li>• 100% employee coverage for the ESG Governance &amp; Policy Training by the year 2025 (baseline: 2024)</li> <li>• Achieve a growth of 15% in the Life Impacted/ Beneficiaries by the year 2026 (baseline: 2024)</li> </ul> <b>Environmental Dimension</b> <ul style="list-style-type: none"> <li>• Reduce energy intensity by 5% by 2027 compared to the baseline year FY 2023-24 (baseline: 2024)</li> <li>• Decrease the Scope 1 and 2 emission intensity by 5% (baseline: 2024)</li> <li>• Reduction in PM / NOX / SOX Intensity by 5% by 2027 compared to the baseline year (baseline: 2024)</li> <li>• Fall in specific water consumption by 5% by 2028 compared to the baseline year (baseline: 2023)</li> <li>• Reducing freshwater consumption by 10% by 2028 compared to the baseline year (baseline: 2023)</li> </ul> <b>Governance Dimension</b> <ul style="list-style-type: none"> <li>• A 100% increase in Suppliers sign off PPL's Supplier Code of Conduct (tier 1) by 2026 (baseline: 2023)</li> <li>• Rise in the ESG Awareness Training of All Employees (100%) - Board of Directors, Senior Management, Employees by 2025 (baseline: 2024)</li> <li>• Surge in IT learning hours that is a 100% coverage in digital and cybersecurity by the year 2025 (baseline: 2024)</li> </ul>								

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"><li>• In permanent employees, Female share for 2025 is 4%</li><li>• Total scope 1 and scope 2 emissions intensity (per rupee turnover) reduced from 4.01 to 3.88 in 2025.</li><li>• Total water consumption intensity (per rupee turnover) has reduced from 88.63 to 73.67 in 2025</li><li>• Achieved 100% coverage in Digital &amp; Cybersecurity trainings</li></ul>								
Governance, leadership, and oversight									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	<p>At PPL, sustainability is the cornerstone of everything we do. We are committed to not only meeting but exceeding the highest environmental, social, and governance (ESG) standards. Our dedication is reflected in multiple ISO certifications, including ISO 9001, 14001, 50001, 45001, and 27001, which highlight our relentless focus on quality, energy efficiency, safety, and environmental management. Over the past year, we have introduced new policies, launched innovative ESG initiatives, and made significant advancements in our data management practices. Through our annual, sustainability and BRSR reports, we transparently share the progress we have made toward a greener, more responsible future.</p> <p>At the heart of our mission lies our unwavering commitment to the farmers of India. We understand that the success of agriculture is crucial not just to the economy but to the very fabric of rural life. That is why we focus on providing farmers with innovative, affordable solutions that empower them to thrive. By supporting India’s agricultural growth, we aim to contribute to both food security and rural prosperity. As we continue to enhance our products and services, we remain steadfast in our goal to offer lasting benefits to the agricultural community.</p> <p>Looking ahead, we are building on this foundation to further strengthen our sustainability efforts. We’re rolling out an extensive program to evaluate and support our key suppliers, aiming to foster a more resilient, responsible, and sustainable supply chain. Beyond mere compliance, we are actively working to reduce our carbon footprint, improve the wellbeing of our employees, and uplift local communities.</p> <p>Innovation, thoughtful decision-making, and a commitment to continuous improvement are guiding our journey. As we continue to evolve, we remain focused on transparency and creating long-term value for all our stakeholders. We are confident that this approach will not only contribute to a more sustainable future but also to a food-secure and prosperous India.</p> <p><b>Mr. N Suresh Krishnan</b> Managing Director</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	<p><b>Mr. N Suresh Krishnan</b> Managing Director</p>								
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes. The Company has constituted a Corporate Social Responsibility and ESG Committee comprising of following Board Members;</p> <p>Mrs. Rita Menon - Independent Director (Chairperson), Mr. N Suresh Krishnan - Managing Director (Member) and Mr. Karim Lotfi Senhadji – Non-Executive Director (Member)</p> <p>Further, the company has also constituted ESG Steering Committee comprising of senior management to oversee environmental, social, and governance matters across the organization. This committee provides the Board of Directors with updates on ESG priorities and the progress achieved.</p>								

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### 10. Details of Review of NGRBC by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually / Half yearly/ Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The company's policies are periodically reviewed by Department heads, Directors, Board committees, or Board members as needed. The Board also evaluates the BRSR annually.									Annually/as and when required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		
	Yes, the review is undertaken by the Board of Directors									Quarterly								

### 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No, the company's policies are not audited or evaluated by external agencies. These policies are reviewed by various committees of the Board of Directors, and the Board periodically reviews and amends them to incorporate statutory and business requirements.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	All Principles are covered by required policies.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

### PRINCIPLE 1

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

#### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact		% age of persons in respective category covered by the awareness programmes
Board of Directors	The management provides the Board of Directors with regular updates on important developments pertaining to the company, the industry, the business model, risk metrics and mitigation strategies, ESG initiatives, KPIs, targets, initiatives, where relevant, changes in the regulatory environment. The induction session, for the new Board of Director, includes an overview of the Company, its vision and mission, the industry in which it operates, its business strategies, risk management, ESG initiatives, Code of Conduct for Directors and Senior Management, Corporate Governance, changes in the regulatory environment as applicable and the roles and responsibilities as a member of each Committee and Board			
Key Managerial Personnel	2	The Company's, performance in ESG and sustainability, corporate governance practices,		100%
Employees other than Board of Directors and KMPs	275	<b>Training Category</b>	<b>Focus</b>	100%
		Governance, Ethics, and Transparency	Ethical conduct, Whistle-blower mechanisms	
		Product Responsibility and Value Chain	Product lifecycle management (including disposal & recycling), waste management, R&D, sustainable sourcing, responsible marketing, and product safety.	
		Employee Well-being	Health & safety, diversity, career development, workforce composition (including unions), and welfare measures	
		Human Rights	Commitments to human rights, fair labor practices, and prevention of abuses in operations and supply chain	
		Environment	Resource management, energy use, air & GHG emissions, waste management, water sources, and biodiversity	
		Public Policy Advocacy	Evangelise public policy, focus areas, and alignment with sustainable development goals	
		Customer Relation	Customer satisfaction, data privacy, and responsible advertising.	

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Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact		% age of persons in respective category covered by the awareness programmes
Workers	161	<b>Training Category</b>	<b>Focus</b>	81.99%
		Employee Well-being	Health & Safety, Workforce Composition	
		Product Responsibility and Value Chain	Product lifecycle management (including disposal & recycling), waste management, R&D, sustainable sourcing, responsible marketing, and product safety.	
		Environment	Resource management, Waste disposal	
		Customer Relation	Customer satisfaction, data privacy, and responsible advertising.	

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	P1	Goa State Central Pollution Control Board (GSPCB	₹ 12,37,500	The GSPCB based on their analysis of the water samples drawn in and around Goa unit, has alleged that elevated levels of Total Kjeldahl Nitrogen (TKN) and Potassium are present in the sample as they are constituents in the Products manufactured by the Company." The Company firmly disputes these allegations and has provided legitimate reasons for the observed conditions. However, in compliance with the directive the Company has deposited an amount of ₹ 12,37,500/- as compensation in accordance with the Polluter's pay principle while it continues to contest the GSPCB's findings	No

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Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement, compounding fees	P1	Central Pollution Control Board, (CPCB)	₹ 40,50,000	Based on analysis of the water samples drawn by CPCB during the inspection conducted on 31 <sup>st</sup> January 2024, It was alleged that the Unit was violating prescribed effluent discharging norms of Odisha State Pollution Control Board (OSPCB).  The Company firmly disputes these allegations and has provided legitimate reasons for the observed conditions. However, in compliance with the directives, the Company has deposited an amount of ₹ 40,50,000 /- as environmental compensation.	No
		Nil	Nil	Nil	Nil

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

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

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

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

Yes, our company has a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy in place, which applies to everyone working with or on behalf of us. This includes all levels of management, employees (permanent, temporary, or fixed-term), directors, consultants, contractors, casual workers, agency staff, agents, and any individual or entity associated with us or our subsidiaries.

Our commitment to ethical business practices is embedded in our Code of Conduct. We strictly prohibit the offering, giving, receiving, or soliciting of bribes or any form of improper payment—whether directly or indirectly—in all interactions with customers, suppliers, government officials, international agencies, or any other third party.

For further information, please refer to the following documents:

- Anti-Bribery and Anti-Corruption (ABAC) Policy: <https://www.paradeepphosphates.com/uploads/content/anti-bribery-anti-corruption-abac-policy.pdf>
- Code of Business Conduct and Ethics: <https://www.paradeepphosphates.com/uploads/content/code-of-business-conduct-and-ethics-coc.pdf>

**Business Responsibility & Sustainability Report (Contd.)****5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the changes of bribery/corruption:**

	FY 2024-2025	FY 2023-2024
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2024-2025		FY 2023-2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not Applicable

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

Particulars	FY 2024-2025	FY 2023-2024
Number of days of accounts payables*	72.35	60.36

Accounts payable excludes allowances for Rebates / Incentives expected to be settled in cash with customers

**9. \* Open-ness of business****Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances & investments, with related parties in the following format:**

Parameter	Metrics	FY 2024-2025	FY 2023-2024
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	35.42%	32.19%
	b. Number of trading houses where purchases are made from	23.00	14.00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.29%	97.44%
Concentration of Sales*	a. Sales to dealers / distributors as % of total sales	93%	95%
	b. Number of dealers / distributors to whom sales are made	6050	5648
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	4.6%	5.4 %
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	48%	45%
	b. Sales (Sales to related parties / Total Sales)	6%	6%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil



## Business Responsibility & Sustainability Report (Contd.)

### Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Workshop cum awareness session on PPL's Suppliers' Code of Conduct and Supplier's Assessment framework	65%

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

Yes, the company has a Code of Business Conduct and Ethics that provides clear guidelines on managing conflicts of interest. These provisions apply to all employees, including members of the Board of Directors.

To prevent and manage conflicts of interest:

- Directors are expected to avoid situations where personal interests may conflict with the company's interests.
- Any actual or potential conflict must be disclosed promptly. Directors are required to recuse themselves from decision-making in such matters.
- Prior approval from the Board is required if a Director intends to take up employment with a competitor. However, serving on the board of another group company does not require prior approval.
- Gifts or entertainment valued over ₹5,000 are not permitted if they could lead to a conflict of interest or influence decision-making.
- Directors must use company assets responsibly and in line with company policies.
- Disclosures made under Section 184 of the Companies Act, 2013, are considered sufficient for conflict of interest purposes.
- In the event of a potential conflict, individuals must disclose all relevant facts and seek guidance from their immediate supervisor and/or the Chairman of the Audit Committee. The company will assess the situation and take appropriate steps to address or resolve the conflict.

For more detailed information, please refer to the full policy here: <https://www.paradeepphosphates.com/uploads/content/code-of-business-conduct-and-ethics-coc.pdf>

## PRINCIPLE 2

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

#### Essential Indicators

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

	FY 2024-2025	FY 2023-2024	Details of improvements in environmental and social impacts
Research & Development (R&D)	100%	100%	1. We are focussed on Steam Air Pre-Heaters to meet our primary energy needs instead of completely relying on fossil fuels. This has significantly prevented potential direct GHG emissions and reduced our operating costs.  2. During 2024-25, in our operations we have replaced 12 numbers of old LT motors with new Energy efficient motors.
Capex	5%	10%	

## Business Responsibility & Sustainability Report (Contd.)

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

Yes, we have established a robust supplier assessment framework to support sustainable sourcing, currently being implemented to evaluate suppliers against key Environmental, Social, and Governance (ESG) criteria. This includes systematic supplier screening, mandatory adherence to PPL's Supplier Code of Conduct, and ESG risk assessments through structured questionnaires. Regular senior management reviews ensure the framework remains effective and aligned with our sustainability goals. By enabling data-driven decision-making, it promotes responsible sourcing and the adoption of sustainable practices across our supply chain. Additionally, we conduct awareness sessions to help suppliers enhance their ESG performance, reinforcing our shared commitment to ethical and environmentally responsible business practices.

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

All our suppliers are required to adhere to the PPL's Supplier Code of Conduct.

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

#### a) Plastics (Including packaging) –

PPL handles all plastic waste in accordance with the Plastic Waste Management Rules, 2016, and any subsequent amendments. Pre-consumer plastic waste generated within the factory premises, such as packaging for raw materials and waste bags produced during the packing of fertilizers, is collected and stored in designated yards or bins allocated specifically for plastic waste. The company then collaborates with an authorized recycler approved by the Goa State Pollution Control Board for proper disposal of the collected plastic waste. Additionally, PPL has implemented Extended Producer Responsibility (EPR) compliance for packaging products, as per the Plastic Waste Management Rules, 2016.

#### b) E-Waste –

PPL manages all e-waste in compliance with the E-Waste Management Rules, 2016. A dedicated shed is maintained for the storage of e-waste to ensure proper handling. All e-waste generated is sold exclusively to dismantlers or recyclers authorized by the Goa State Pollution Control Board. Records are meticulously maintained in accordance with the E-Waste Management Rules, 2016, and annual returns in Form 3 are submitted to the Goa State Pollution Control Board each year.

#### c) Acid Batteries –

The Company has a buyback policy with vendors for used lead-acid batteries.

#### d) Hazardous waste –

Hazardous waste generated from various plant areas is collected in closed MS drums or barrels and stored in designated areas within the hazardous waste shed. Labels, as per Form 8 of the Hazardous Waste Management Rule 2016, are affixed to the drums or containers for disposal. Chemical sludge from the effluent treatment plant is dried in sludge drying beds and then fully recycled into the NPK-A and NPK-B plants. The management of hazardous waste adheres to a Standard Operating Procedure.

#### e) Other waste such as metal scrap, waste activated carbon, rubber scrap etc-

Solid waste is segregated into separate bins. Bio-degradable waste is collected in green bins, non-bio-degradable waste in blue bins, and oil-containing waste in gray bins.

- Bio-degradable waste from canteens, offices, and households in the township is sent to a vermicomposting unit at PPL premises, producing organic manure (bio-fertilizer).
- Non-bio-degradable waste generated at PPL is sent to Goa Waste Management Corporation Limited for co-processing, recycling, or disposal.
- Construction debris is used for backfilling material in structures, building foundations, and road making.
- Sand from filters is similarly used for backfilling and road construction projects.

### 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, EPR is applicable to PPL's activities under the Plastic Waste Management Rules, 2016.

- We strictly adhere to all relevant environmental regulations and guidelines for handling and disposing of plastics and packaging. Paradeep Phosphates Limited is registered with the Central Pollution Control Board (CPCB) as a Brand Owner EPR for the disposal of plastic waste generated by PPL's products.

## Business Responsibility & Sustainability Report (Contd.)

- We are committed to reducing end-user plastic waste and setting an example for other companies. PPL collaborates closely with GEM Enviro Management Private Limited, a Waste Management Agency specializing in the collection and aggregation of various packaging waste types across India, using technology to streamline the process.
- This collaboration with GEM helps PPL fulfill its EPR compliance requirements as stipulated under the Plastic Waste Management Rules, 2016, and its amendments in 2018. It also demonstrates our leadership in managing post-consumer plastic waste.

### Leadership Indicators

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

We initiated the Life Cycle Assessment of three of our key products i.e. Urea (46:0:0), NPK (15:15:15:09) and DAP (18:46:0) to identify the environmental impacts directly attributable to the functioning of a product throughout its life cycle.

- 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/Assessment (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

No significant social or environmental concerns and/or risks arised from production or disposal of our products, through the Life Cycle Perspective/Assessment (LCA) process.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-2025	FY 2023-2024
Phosphogypsum for Zypmite production	1.39%	1.36%

- Of the products and packaging reclaimed at end of life of products, amount (In Metric Tons (MT)) reused, recycled, and safely disposed, as per the following format:

Not applicable

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

Not Applicable

## PRINCIPLE 3

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

### Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	1,392	1,392	100%	1,392	100%	0	0%	1,392	100%	0	0
Female	65	65	100%	65	100%	65	100%	0	0%	0	0
Total	1,457	1,457	100%	1,457	100%	65	100%	1,392	100%	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	3,111	3,111	100%	3,111	100%	0	0%	0	0%	0	0
Female	71	71	100%	71	100%	71	100%	0	0%	0	0
Total	3,182	3,182	100%	3,182	100%	71	100%	0	0%	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Particulars	FY 2024-2025	FY 2023-2024
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.03%	0.03%

## 2. Details of retirement benefits:

Benefits	FY 2024-2025			FY 2023-2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Y
Gratuity	100%	100%	Yes	100%	100%	Y
ESI	2%	24%	Yes	5%	24%	Y
Others – please specify	100%	100		100%	100%	Y

## 3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard. (Yes/No)

Yes

## 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. (Yes/No)

Yes, we are an equal opportunity employer. When recruiting, developing, and promoting our employees, our decisions are based solely on performance, merit, competence, and potential. We have fair, transparent, and clear employee policies that promote diversity and equality, in accordance with applicable laws and the provisions of the Company's Code of Conduct. This can be accessed at: <https://www.paradeepphosphates.com/uploads/content/codeofbusinessconductandethicsnew1677899628.pdf>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

## Business Responsibility & Sustainability Report (Contd.)

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes, the Company has a well-defined grievance redressal mechanism to address employee concerns and encourage open communication. It follows a three-tier escalation process to ensure timely and effective resolution, offering multiple channels for employees to raise issues, thereby supporting transparency and accountability. Contractual workers can approach a designated Grievance Redressal Mechanism forum by reaching out to their immediate Head, Supervisor, or Manager. Additionally, the Company's Whistle Blower Policy offers a confidential platform for Directors and Employees to report concerns related to unethical behavior, fraud, or violations of the Code of Conduct and Ethics.

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

Category	FY 2024-2025			FY 2023-2024		
	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)	% (C/D)
<b>Total Permanent Employees</b>						
Male	1392	326	23%	1,401	367	26%
Female	65	18	28%	66	20	30%
<b>Total Permanent Workers</b>						
Male	3111	797	26%	913	913	100%
Female	71	15	21%	18	18	100%

8. Details of training given to employees and workers:

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Male	1392	974	70%	1195	86%	1401	954	68.09%	1093	78.02%
Female	65	29	45%	24	37%	66	42	63.64%	34	51.52%
Total	1457	1003	69%	1219	84%	1467	996	67.89%	1127	76.82%
Workers										
Male	3111	1336	43%	0	0%	913	913	100%	0	0%
Female	71	36	51%	0	0%	18	18	100%	0	0%
Total	3182	1372	43%	0	0%	931	931	100%	0	0%

## Business Responsibility & Sustainability Report (Contd.)

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

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1392	1392	100%	1401	954	100%
Female	65	65	100%	65	42	100%
<b>Total</b>	<b>1457</b>	<b>1457</b>	<b>100%</b>	<b>1466</b>	<b>996</b>	<b>100%</b>
<b>Workers</b>						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

### 10. Health and safety management system:

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

Yes.our approach to workforce health and safety focuses on proactive risk identification and embedding a safety-oriented culture. Both of our manufacturing units, Paradeep in Odisha and Zuarinagar in Goa, are certified under ISO 45001:2018, an internationally recognized occupational health and safety management framework. This certification covers 100% of our entity, including both regular employees and our contractors.

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

We employ a comprehensive approach to identify work-related hazards and assess risks on both a routine and non-routine basis. This strategy involves active participation from senior executives, zonal safety members, and contract workers. We utilize Hazard Identification and Risk Assessment (HIRA) as a foundational step in our safety management process.

- Routine safety measures include conducting thorough Why-Why analysis and process safety audits, often involving external agencies for unbiased observations. The company also undergoes annual statutory inspections by the Government of Odisha's CIGC (Chief Inspectorate of Factories) & Government of Goa by Factory Inspectors to ensure adherence to safety standards.
- Hazard and Operability (HAZOP) studies and Quantitative Risk Assessments (QRA) provide deeper insights into potential risks, guiding the creation of Standard Operating Procedures (SOPs), Operational Control Procedures (OCP), and Safety Management Plans (SMP).
- For non-routine activities involving higher risk levels, we conduct job safety analysis (JSA)/HIRA to thoroughly assess and mitigate potential hazards. We have a Safety Mobile App for instant recording and sharing of unsafe observations.
- Safety touch initiatives and safety hot spots are implemented to identify unsafe conditions and vulnerable areas on the shop floor.
- Dedicated safety officers carry out daily inspections to ensure continuous monitoring of safety protocols.
- The company sets Accident Prevention Plans with safety targets, actively overseen by Heads of Departments (HOD) and Heads of Sections (HOS).
- Regular surveys are conducted to understand employees' safety concerns.
- A cross-functional team performs monthly inspections of the plant and contractors' sheds to inspect tools and equipment.
- Additionally, a Task Force Committee focuses on workplace safety, guiding personnel to adhere to SOPs and enforce safe practices during shutdown procedures.
- Employee participation in safety improvements is encouraged through strategically placed suggestion boxes.
- Quantitative risk assessment was conducted by M/s. Det Norske Veritas (DNV)-Hyderabad

## Business Responsibility & Sustainability Report (Contd.)

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes. The Company has established a centralized committee system for workers to raise concerns about work-related hazards. This includes the Central Safety Committee (Apex Safety Committee) Safe Operations Committee, Works Safety Committee and Zonal Safety Committees/ Sectional Safety Committees (Sub-Safety Committees) which are crucial for fostering a culture of safety and accountability. Regular monthly safety meetings conducted by contractors provide a platform for addressing workers' concerns directly. Safety suggestion boxes placed at the gates and canteen offer an anonymous feedback mechanism, ensuring that every voice can be heard without fear of reprisal.

Additionally, mass safety responsiveness sessions (Safety Mann Ki Baat) are organized every third Thursday of the month, reinforcing the importance of safety in daily operations. Every Monday Seniors from the organization delivers safety talks at the gate on the various subjects of the safety to ensure better understanding of the basic safety. Concerns can also be raised during safety theme meetings and morning safety pep talks, providing multiple avenues for workers to engage in the safety dialogue. These measures are not just procedural but are integral to creating a proactive safety culture at PPL.

Before going to the Annual Turn Around shut down safety briefing is conducted by the Chief Manufacturing Officer & Unit Head, General Manager- Production, General Manager- Maintenance & Deputy General Manager- Fire, Safety & Training to the Senior Officers, Safety Officers & contractor Safety coordinators highlighting the criticality/importance of safety during the ATR.

During the ATR shutdown Safety Compliance team is constituted to for surveillance of safety adherence during the execution of the jobs in the plant for safe execution of the shutdown

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

Yes

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

Safety Incident/Number	Category	FY 2024-2025	FY 2023-2024
Lost time Injury Frequency Rate (LTIFR) (per one million-person injuries)	Employees	0.96	0.57
	Workers	0.58	0.07
Total recordable work-related injuries (LTA)	Employees	1	19
	Workers	1	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequences work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The information regarding measures taken to ensure a safe and healthy workplace is mentioned below:

**Leadership & Responsibility**

- Sectional heads are responsible for ensuring the safety and health of workers under their control. The unit head is committed to the safety and health of factory workers and the general public in the vicinity.
- Safety Officers coordinate between sectional heads and the unit head, acting as catalysts for safety-related matters.
- Every HOS/HOD sets an accident prevention plan, including reporting near misses, first aid cases, and identifying unsafe actions/conditions.

**Awareness Sessions**

- An annual safety training calendar is formulated, with monthly status reports sent to the safety department.
- A daily safety briefing is held at the entry gate for contractors and safety staff.
- Periodic safety awareness sessions, known as 'Gyaan Sabha,' are organized for all employees. On-the-job safety training and mobile safety training at work spot are also ensured.
- Supervisors conduct regular safety-related training sessions, including monthly safety meetings with business partners.
- Every Friday Safety trainings are conducted for the contractors supervisor on various subject to enhance the knowledge of the supervisor.



## Business Responsibility & Sustainability Report (Contd.)

- Audio visual safety induction is provided in Odia, Hindi and English languages for new entrants.
- Safety Digital Display Screens are displayed at the entrance of Both Factory gates at Zuarinagar which continuously plays safety education display
- Monthly recognition is given to an individual for their contributions to the Safety Committee (CSC) to acknowledge efforts in promoting and enhancing safety.
- Safety Buddies program: The Company has implemented a comprehensive Safety Buddies program, adopting and mentoring 7 smaller industries to improve their safety standards through knowledge sharing, training, and resource support.

### Systems & Signage

- The Energy Management System (ISO 50001) and 5S certification, focusing on Sort, Straighten, Shine, Standardize, and Sustain, have been implemented to ensure high-quality housekeeping and a safe physical environment at the workplace. An advanced fire detection system, featuring optical smoke detectors, response indicators, hooters with flashers, and a repeater panel, has been installed at the Navratna Building and emergency control room.
- New road safety signs, such as cat eyes, median markers, delineators, spring posts, thermoplastic paint, and tree reflectors, have been placed inside the plant.
- A water pond has been constructed at the SAP plant for emergency acid splash situations.
- Well-maintained workplace model AAINAA (Advance Action in Industries to Abate Accidents) implemented in 9 locations for a better work environment.
- STK, GPS, satellite phones, communication earmuffs, and LED displays have been installed near the entry gate to enhance safety awareness. Use of technology like GPS in hazardous tankers and thermal imaging cameras to inspect electrical gadgets.
- Safety rules are prominently displayed throughout the facilities.
- New heavy vehicle drivers are required to sign a road safety declaration upon entry. First Aid & Safety Equipment
- High priority is given to health and hygiene monitoring at the workplace.
- Periodic medical checkups are held for employees' health assessment and occupational disease monitoring.
- Well-equipped hospital on campus provides round-the-clock health services to employees and their families.
- Diphoterine solution is available in all sections for immediate treatment in case of chemical splashes to the eyes or body.
- Burn-free first aid kits and blankets have been distributed to all sections.
- Cooling vests are provided to support workers in high-temperature, high-humidity areas, and confined spaces.
- Personal Protective Equipment (PPE) is provided to workers to ensure their safety and protection within the plant.

### Response Teams & Training

- Employees, contractors, and security personnel receive training on emergency preparedness.
- A recently formed committee conducts monthly inspections of lifting tools and tackles.
- A cross-functional team assesses the condition of lifting tools, tackles, slings, and wire ropes within the plant.
- Each section head prepares an accident prevention plan and submits it to the Ministry of Labour, Government of Odisha.
- Government 10-points action plan is implemented, including Annual Safety Calendar, Safety Touch, Safety Hot Spots, and Use of Technology.
- Various safety exhibitions and promotional activities are organized, such as Road Safety Week, National Safety Week, Odisha Disaster Preparedness Day, and National Electrical Safety Week.

### Assessments

- Audit was performed by Dupont certified executive from M/s. OCP-Morocco
- Hygiene & Ergonomics survey was performed by M/s. Arvind Consultancy, Raipur
- Audit (Internal, External, CICG), Ventilation & Illumination Survey were also conducted during the year.
- We also conducted a Process Safety Management gap assessment

## Business Responsibility & Sustainability Report (Contd.)

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

	FY 2024-2025			FY 2023-2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

### 14. Assessments for the year:

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

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

Not Applicable

## Leadership Indicators

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

Yes

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

The Internal auditor conducts regular audits and a yearly audit is performed by the Statutory Auditors of the Company.

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

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	
	FY 2024-2025	FY 2023-2024	FY 2024-2025	FY 2023-2024
Employees	00	01	00	00
Workers	00	01	00	01

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

Yes

### 5. Details of assessment of value chain partners:

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

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

Not Applicable

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE 4

## Business should respect the interest of and be responsive to all its stakeholders

## Essential Indicators

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

Our process for identifying key stakeholders involves recognizing those who play a critical role in our business success and value creation. We prioritize stakeholders such as employees, customers, suppliers, investors, shareholders, regulators, and community members.

We engage in regular and meaningful dialogues with these groups to foster collaboration and gather insights. This ongoing interaction ensures that our business strategy aligns with stakeholder expectations and enables us to take timely actions to sustain and enhance value.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice, Board Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> <li>- Satisfaction surveys</li> <li>- Grievance redressal</li> <li>- Annual engagement activities</li> <li>- Meetings with employee associations and unions</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- To inform about employees' well-being initiatives</li> <li>- For training and development</li> <li>- To address employees' grievances</li> <li>- Intimation regarding the Company's progress and growth plans</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>- Annual customer meet</li> <li>- Zonal customer meet</li> <li>- Customer interactive meet</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Ensuring customer satisfaction and needs are met</li> <li>- Resolving customer grievances</li> <li>- Information about products, its use and benefits</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>- Supplier meets</li> <li>- Industry conclave</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Ensuring business ethics and alignment with organisational values</li> <li>- Ensure quality of material is met - Integration of ESG aspects into supplier operations</li> </ul>
Investors/ Shareholders	No	<ul style="list-style-type: none"> <li>- Investor meets</li> <li>- Press conferences</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- To provide updates on the Company's business and financial performance</li> <li>- Regarding growth and future strategy</li> </ul>

## Business Responsibility & Sustainability Report (Contd.)

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
Government and Regulatory authorities	No	Through MoUs - Quarterly - Progress Report - Annual Report	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Regarding clarification on guidelines and advice on technical/ regulatory points</li> <li>- To share updates on the Company's initiatives to ensure alignment with regulatory requirements</li> </ul>
NGOs/Community members	Not all stakeholder groups are considered vulnerable. (In the local community, the Company works with the lower socioeconomic section of society)	-Project Meetings -Annual Reviews	Event driven and on need basis	<ul style="list-style-type: none"> <li>- Provide support to NGOs for social upliftment</li> <li>- Ensure communities we operate in are supported through a network of NGOs</li> <li>- Creating shared value</li> </ul>

## Leadership Indicators

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

There is a regular and systematic dialogue in place with stakeholders, where their feedback on pertinent issues is gathered. Periodic reviews of the stakeholder engagement process and responses from the engagement help us stay aligned with evolving stakeholder expectations and emerging issues. This feedback is documented and communicated to the Board, which ensures that they are fully informed of stakeholder concerns and insights.

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

Yes, stakeholder consultation is integral to our process for identifying and managing environmental and social topics. We conducted a materiality assessment, which helped us pinpoint and prioritize the most significant environmental, social, and governance (ESG) issues relevant to our business, stakeholders, and long-term sustainability. These insights guided us in developing robust management strategies and risk mitigation techniques. We transparently disclose these strategies, along with our progress, in our annual sustainability report.

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

We engage with marginalized and vulnerable community stakeholders through various CSR initiatives. Our focus areas include education, livelihood improvement, healthcare, environmental sustainability, and farmer collaboration, all aimed at creating positive social impact.

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE 5

## Businesses should respect and promote human rights.

## Essential Indicators

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

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1,457	470	32%	1,467	302	20.59%
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	<b>1,457</b>	<b>470</b>	<b>32%</b>	<b>1,467</b>	<b>302</b>	<b>20.59%</b>
<b>Workers</b>						
Permanent	3182	95	3%	931	262	28.14%
Other than permanent	-	-	-	-	-	-
<b>Total Workers</b>	<b>3182</b>	<b>95</b>	<b>3%</b>	<b>931</b>	<b>262</b>	<b>28.14%</b>

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

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Permanent										
Male	1392	0	0%	1392	100%	1401	0	0%	1401	100%
Female	65	0	0%	65	100%	66	0	0%	66	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	3,111	0	0%	3,111	100%	913	0	0%	913	100%
Female	71	0	0%	71	100%	18	0	0%	18	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

## a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BOD)	4	13,55,000	1*	11,40,000
Key Managerial Personnel	3	94,50,000	Nil	NA
Employees other than BOD and KMP	1,389	10,10,704	65	9,99,486
Workers	3,111	3,90,591	71	3,50,890

\* Sitting fees and Commission paid to one female director.

## Business Responsibility & Sustainability Report (Contd.)

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

Particulars	FY 2024-2025	FY 2023-2024
Gross wages paid to females as a % of total wages	3.2%	2.40%

### 4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes

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

The company has put in place an effective grievance redressal mechanism to address employee concerns, including those related to human rights. The process follows a three-tier escalation structure, offering employees several channels to raise their concerns—such as direct discussions with departmental heads or supervisors, emails, or written letters. All grievances are reviewed by a designated committee that assesses, investigates, and recommends appropriate corrective actions to the relevant Business Units. To ensure oversight and accountability, the Member Secretary prepares a quarterly summary of any human rights-related complaints and corresponding actions, which is submitted biannually to the Chief Human Resources Officer and the Managing Director.

For more details, please refer our Human Rights Policy: <https://www.paradeepphosphates.com/uploads/content/human-rights-policy.pdf>

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

	FY 2024-2025			FY 2023-2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	1	1	Resolved	NIL	NIL	-
Child Labor	NIL	NIL	-	NIL	NIL	-
Forced Labor/Involuntary Labor	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issued	NIL	NIL	-	NIL	NIL	-

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

Particulars	FY 2024-2025	FY 2023-2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The company has implemented a Prevention of Sexual Harassment Policy, maintaining a strict zero-tolerance stance. We have established an Internal Complaints Committee (ICC) dedicated to addressing and resolving complaints with empathy and urgency, ensuring victims receive the necessary support and justice. Furthermore, our Whistleblower Policy provides a secure and confidential channel for reporting concerns, safeguarding the integrity and trust of all employees.

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

Yes, as part of suppliers code of conduct

**Business Responsibility & Sustainability Report (Contd.)****10. Assessment for the year:**

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

**11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.**

Not Applicable

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

PPL has established a comprehensive company-wide human rights due diligence process to proactively identify, assess, and manage potential impacts and risks related to respecting human rights across all operations. Our due diligence and risk identification process focuses on addressing critical issues and protecting vulnerable groups, including forced labor, human trafficking, child labor, freedom of association, the right to collective bargaining, equal remuneration, and discrimination.

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

We conduct thorough human rights risk identification across our own operations, within our value chain, and in any activities related to our own operations along with our value chain or other activities related to our business including new business relationships such as mergers, acquisitions and joint ventures. We also do a systematic periodic review of the risk mapping of potential issues.

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

Yes, our premises are designed to ensure unhindered accessibility for differently-abled individuals.

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

Not Applicable

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

Not Applicable



## Business Responsibility & Sustainability Report (Contd.)

### PRINCIPLE 6

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

##### Essential Indicator

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

Parameter	FY 2024-2025	FY 2023-2024
<b>From renewable sources</b>		
Total electricity consumption (A)	672.8 GJ	825.48 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>672.8 GJ</b>	<b>825.48 GJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1,114,533.20 GJ	1,031,331.59 GJ
Total fuel consumption (E)	8,959,826.00 GJ	7,922,450.14 GJ
Energy consumption through other sources (F)	5,051,292 GJ	6,205,575.41 GJ
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>15,125,651.20 GJ</b>	<b>15,159,357.14 GJ</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>15,126,324.00 GJ</b>	<b>15,160,182.62 GJ</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	109.4 GJ/million INR	130.97 GJ/Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP in million INR)	2,494 GJ/ million INR (PPP adjusted)	2,933.62 GJ/Million
Energy intensity in terms of physical output (Total energy consumed/production in MT)	5.75 GJ / Metric tonnes of production	6.58 GJ/Metric tonnes of production

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. Energy Audit was conducted through M/S Power Tech (Accredited Energy Audit Agency) for Paradeep unit and for the Goa unit it was conducted through M/S Green Flame (Accredited Energy Audit Agency) for the reporting year 2024-25

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

Not applicable. As per the amendments to the PAT scheme implemented by the Bureau of Energy Efficiency (BEE), Government of India, for Cycle VII (2022-2025), the fertilizer sector has been removed from the list of designated sectors. This exemption is due to the sector having already achieved substantial energy efficiency improvements, with limited potential for further enhancements under the scheme's framework. Consequently, the provisions and obligations of the PAT scheme are no longer applicable to entities operating within the fertilizer sector for the current cycle.

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

Parameter	FY 2024-2025	FY 2023-2024
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface (Municipality) water	6,718,561.2	7,190,000
(ii) Ground water	-	-
(iii) Third party water	3,462,850	3,070,000
(iv) Sea water/desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)</b>	<b>10,181,411.2</b>	<b>10,260,000</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>10,181,411.2</b>	<b>10,260,000</b>

## Business Responsibility &amp; Sustainability Report (Contd.)

Parameter	FY 2024-2025	FY 2023-2024
<b>Water intensity per rupee of turnover</b> (Water consumed/turnover in million rupees)	73.67 KL/Million	88.63 KL/Million
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP in million INR)	1,679.8 KL/million (PPP adjusted)	1,985 KL/Million
Water intensity in terms of physical output (Total water consumed/production in MT)	3.86 KL/Million	4.45 KL/Million

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 PPL has not carried out any independent assessment of water disclosures by an external agency.

**4. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If yes, provide details of its coverage and implementation.**

Yes, we have implemented Zero Liquid Discharge mechanisms, achieved by a closed-loop water cycle and various recycling routes. Both of our manufacturing plants are equipped with Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) to treat wastewater efficiently. This treated wastewater is then reused, significantly reducing our reliance on freshwater sources. Moreover, we have installed a reverse osmosis (RO) plant to treat Cooling Tower Blowdown streams, further minimizing freshwater consumption. The permeate from the RO plant is reused as cooling tower make-up water, while the discarded is repurposed as process water within our manufacturing facilities.

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
NOx	MT	575.72	496.83
SOx	MT	1,436.37	1,034.20
Particulate matter (PM)	MT	1,311.12	1,031.56
Persistent organic pollutants (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	NA	NA
Hazardous air pollutants (HAP)	MT	NA	NA
Others – please specify (NH3)	MT	19.9	11.98

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/No

No PPL has not carried out any independent assessment of air emissions by an external agency.

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tonnes of CO <sub>2</sub> eq.	4,68,920	4,19,997.74
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tonnes of CO <sub>2</sub> eq.	65,908	44,653.84
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tonnes of CO <sub>2</sub> eq./ Million rupees	3.87	4.01
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tonnes of CO <sub>2</sub> eq./ Million rupees	88.19	89.91
<b>Total Scope 1 and Scope 2 emission intensity</b> (Total emission consumption/metric tonnes of production)	tonnes of CO <sub>2</sub> eq./ Metric tonnes of production	0.20	0.20

## Business Responsibility & Sustainability Report (Contd.)

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

**Yes, the external agency M/s Energy Solution Energy was appointed by Bureau of Energy Efficiency (BEE) to verify the GHG emission data.**

### 7. Does the entity have any project related to reducing Greenhouse Gas emission? If Yes, then provide details.

We are dedicated to continuously enhancing energy efficiency and minimizing the carbon footprint of our operations. To this end, we have initiated several projects. One notable initiative is the implementation of Heat Recovery Systems (HRS) across all three of our sulphuric acid plants, which harnesses steam produced in the Sulphuric Acid Plant for captive power generation, thus improving energy efficiency and reducing our environmental impact.

Additionally,

- The company has implemented steam air preheater in one of the granulation train. Way forward steam air preheater will be installed in other 3 trains in phased manners.
- Goa Unit has undertaken phase wise implementation of Energy saving projects aimed to reduce specific energy consumption and GHG emissions.
- Phase-II of the project is currently in the engineering phase and is scheduled for commissioning by April 2026 to reduce Urea specific energy consumption by 0.3 GCal/MT. The corresponding reduction in GHG emission will be approximately 36000 MT/year.
- Phase-III will be implemented by April 2027. Post implementation, Urea Specific energy consumption will further reduced by 0.3 GCal/MT. The corresponding reduction in GHG emission will be approximately 36000 MT/Year.

### 8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2024-2025	FY 2023-2024
<b>Total Waste generated (in metric tons)</b>		
Plastic waste (A)	6,854.24	3,365.18
E-waste (B)	10.92	0.61
Bio-medical waste (C)	0.38	0.47
Construction and demolition waste (D)	-	-
Battery waste (E)	3.41	9.75
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	5,059.72	3,211.46
*Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	24,30,800	18,76,131.31
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>2,441,419.76</b>	<b>1,882,718.77</b>
Waste intensity per rupee of turnover	0.0000176656	0.0000162652
(Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000402	0.00036
(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output	0.928	0.817
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>		
<b>Hazardous Waste</b>		
(i) Recycled	88.64	77.07
(ii) Re-used	3,299.6	3,024.90
(iii) Other recovery operations	0	0
<b>Total</b>	<b>3402.57</b>	<b>3,101.97</b>
<b>Non-Hazardous Waste</b>		
(i) *Recycled	3,662.82	3,980.91
(ii) Re-used	21.90	25,491.40
(iii) Other recovery operations	0	0
<b>Total</b>	<b>35213.32</b>	<b>29,472.31</b>

## Business Responsibility &amp; Sustainability Report (Contd.)

Parameter	FY 2024-2025	FY 2023-2024
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</b>		
<b>Hazardous Waste</b>		
(i) Incineration	12.53	2.26
(ii) Landfilling	125.96	96.75
(iii) Other disposal operations Disposed through authorized recyclers/users		10.48
<b>Total</b>	<b>138.87</b>	<b>109.49</b>
<b>Non-Hazardous Waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations Disposed through authorized recyclers/users	987064.95	1,012,566
<b>Total</b>	<b>987064.95</b>	<b>1,012,566</b>

\*Includes Data for Phosphosypsum.

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/ No

Waste management audit was done for hazardous waste during FY 2024-25 by M/S Ekokart Technology Pvt Ltd at our Paradeep site.

**9. 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.**

Our waste management strategy is anchored on the 3R principle of 'Reduce, Reuse, and Recycle.' This approach ensures that we manage waste in a compliant and ecologically responsible manner. We prioritize maximizing the reuse of waste across our operations, and any waste that cannot be reused is disposed of according to regulatory requirements and statutory guidelines. We are also committed to reducing the generation of hazardous and non-hazardous waste at our manufacturing facilities. For example: ETP Sludge – ETP sludge is also utilized as a filler in fertilizer production. We are also continuously working to reduce effluent to ETP and minimize the generation of ETP sludge.

We have taken significant steps to comply with the Charter on Corporate Responsibility for Environmental Protection (CREP) for Fertilizer Industries. One of the key initiatives was phasing out the use of Arsenic in the CO<sub>2</sub> absorption system at our Ammonia plant.

**10. 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:**

We do not operate in ecologically sensitive areas.

**11. Details of environmental impact assessment of projects undertaken by the entity bases on applicable laws, in the current financial year:**

Not Applicable

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

The Company generally in Compliant with 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. However Paradeep plant received a closure notice from the CPCB on 4<sup>th</sup> April 2024 under Section 5 of the Environment (Protection) Act, 1986 for alleged violation of certain conditions of Consent to Operate License. Through this notice, the CPCB issued 12 directives that were mandatory to comply for resumption of operations.

PPL promptly complied with 10 of these directives and committed to fulfilling one directive by December 2024 and the remaining directive by June 2028. Based on this, the CPCB conditionally revoked the closure order, allowing operations to resume from 29<sup>th</sup> April 2024. PPL Paradeep is actively working to comply with the remaining directive within the stipulated timeline.

## Business Responsibility & Sustainability Report (Contd.)

### Leadership Indicators

#### 1. Provide the following details related to water discharged:

Parameter	FY 2024-2025	FY 2023-2024
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	Nil	782
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatments – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>Nil</b>	<b>782</b>

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

**No**

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

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption, and discharge in the following format:

**Not Applicable, as we do not operate in any water-stressed areas.**

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

**Not Applicable**

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent Metric tonnes of CO <sub>2</sub> equivalent/ ₹ Million	7,409,337 53.61	6,489,507.61 56.06
Total Scope 3 emissions per tonne of production		2.81	2.82

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**

**Business Responsibility & Sustainability Report (Contd.)**

4. 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

5. 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 initiative, as per the following format:

S. N.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Collective action taken, if any
1	Replacement of old LT Motor with New Energy Efficient Motor	During 2024-25, we replaced 12 numbers of old LT motors with new Energy efficiency motors to improve efficiency and minimise energy consumption.	The initiative resulted in electricity saving of 127,092 KWh and a varied saving of 8.3 Lakhs.	No
2	Replacement of Old CW Pump 460 kW with of 300 kW Pump at SAP plant	After installing Heat Recovery Systems (HRS), the overall water requirement decreased. This gives an opportunity to reduce our energy consumption by installing a new cooling water pump with a lower capacity of 300 kW.	Reduction in energy consumption: 1262059 kWh	No
3	Implementation of Energy saving project phase-II by April 2026, which is under engineering phase	i. Replacement of Steam Turbine of Air Compressor ii. Revamp of Synthesis Gas Compressor and replacement of Synthesis Gas Compressor Turbine in Ammonia plant. iii. Installation of MP stripper in Ammonia plant.	Reduction in Ammonia Specific energy consumption by 0.52 GCal/MT Ammonia and corresponding reduction in Urea specific energy consumption by 0.3 GCal/MT. Reduction in GHG (CO <sub>2</sub> ) emission by 18000 MT per annum.	No
4	Implementation of Energy saving project phase-III by April 2027. The project is currently under Basic Engineering phase.	i. Installation of Gas Turbine and HRSG. ii. Converting condensing steam drives into Motor drives.	Reduction in Ammonia Specific energy consumption by 0.52 GCal/MT Ammonia and corresponding reduction in Urea specific energy consumption by 0.3 GCal/MT. Reduction in GHG (CO <sub>2</sub> ) emission by 18000 MT per annum.	No

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

Yes, we have an onsite and offsite emergency plan that includes Standard Operating Procedures (SOPs) for various identified disasters. This is designed to ensure business continuity and safeguard personnel safety.

7. 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 adverse impact on the environment was observed in the reporting year.

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

None

## Business Responsibility & Sustainability Report (Contd.)

### PRINCIPLE 7

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

#### Essential Indicator

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

We are associated with eight trade bodies/ associations.

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

S. N.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Assocham	National
3.	Fertilizer Association of India (FAI)	National
4.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5.	Indian Chamber of Commerce	National
6.	International Fertilizer Association (IFA)	International
7.	Green Triangle Society	State
8.	Goa Management Association	State

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

Not applicable

#### Leadership Indicators

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

Not Applicable

### PRINCIPLE 8

**Businesses should promote inclusive growth and equitable development**

#### Essential Indicator

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

Not applicable

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

Not applicable

**3. Describe the mechanism to receive and redress grievances of the community.**

We engage with the community through our NGO partners and periodic in-person meetings. Additionally, we host events to connect with farmers and suppliers, providing a platform to address their concerns and ensure open communication.



**Business Responsibility & Sustainability Report (Contd.)****4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs/Small producers	7%	3%
Directly from within India	25%	14.6%

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

Location	FY 2024-2025	FY 2023-2024
Rural	0	0
Semi-urban	0	0
Urban	83.24%	72.32%
Metropolitan	16.76%	27.68%

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

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

The Company is in the process of conducting social impact assessments on a voluntary basis.

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

S. N.	State	Aspirational District	Amount spent (In INR)
1.	Odisha	Rayagada	80,00,000

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

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

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

No, the Company presently does not have a preferential procurement policy.

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

Not Applicable

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

Not Applicable

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

S. N.	CSR Project	No. of persons % benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Healthcare and WaSH	28,687	60
2	Promotion of Quality Education and Educational Facilities	5,204	60
3	Community Empowerment	2,056	100
4	Environment and Biodiversity	8,200	90
5	Rural & Slum Development Projects	4,165	70
6	Aspiration District Program	1,352	100

## Business Responsibility & Sustainability Report (Contd.)

### PRINCIPLE 9

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

##### Essential Indicator

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

At our company, we believe in maintaining an open line of communication with our valued customers. To this end, we provide customer feedback contact details on all our fertilizer packs. Our customers can reach us by phone at 06722-229400/600 for Paradeep and 0832-2592673 for Goa, or via email at [customercareppl@adventz.com](mailto:customercareppl@adventz.com) and [customercare@adventz.com](mailto:customercare@adventz.com).

We have dedicated compliance officers at both Paradeep and Goa locations to address complaints/queries and feedback promptly.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% of the Company's bags carry EPR Registration number
Safe and responsible usage	PPL's teams across all its marketing territories organise farmer meetings regularly to apprise them about soil health awareness and balanced use of fertilisers
Recycling and/or safe disposal	Both the Paradeep & Goa units have engaged agencies, who have state pollution board authorization for lifting plastic waste. They recycle plastic waste and produce granules, & other plastic items. Additionally, during the farmer meetings, the farmers are apprised about safe disposal of fertilizer bags after use.

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

	FY 2024-2025			FY 2023-2024		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security (Fake Interviews)	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	0	0	-	0	0	-

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

Not applicable. We specialize in fertilizers designed to improve soil fertility. The product is inherently non-hazardous, and there are no safety concerns associated with their handling. Additionally, since fertilizers do not have an expiry date, product recalls are not necessary.

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

## Business Responsibility & Sustainability Report (Contd.)

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

Yes, The Company ensures highest standards of data privacy and cybersecurity as detailed in its Information Security Management System (ISMS) policy. Our Information Management System is ISO 27001:2013 certified, providing a robust system of checks and balances to protect sensitive information. To raise any concern regarding I.T./cybersecurity, individuals can send an email to [dpmohanty@adventz.com](mailto:dpmohanty@adventz.com). Additionally, we have a publicly available privacy policy that outlines how personal information is collected, processed, and protected. For more details, please refer to the Company's Privacy Policy:

<https://www.paradeepphosphates.com/investors/corporate-governance#policies>.

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essentials 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.**

Regarding product advertising, all declarations in our communications are based on nutrient content in accordance with Fertiliser Control Order (FCO) guidelines and the outlined product benefits. There have been no instances of issues related to our advertising practices.

## Leadership Indicators

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

Information on our products and services can be accessed through the company's website at the following link: <https://www.paradeepphosphates.com/brands-and-products>

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

During farmer meetings, we provide valuable information on soil health and the balanced use of fertilizers to help achieve better yields.

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

PPL's marketing teams and channel partners work diligently to ensure the availability of key fertilizers year-round, especially during the critical Kharif and Rabi seasons, as fertilizers are essential commodities.

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

All the declarations on the Company's packaging are based on the Fertiliser Control Order and Legal Metrology guidelines.

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

**a. Number of instances of data breaches along-with impact**

None

**b. Percentage of data breaches involving personally identifiable information of customers**

Zero (0%)