

August 14, 2025

To

BSE Limited

The Corporate Relationship Dept.

P.J. Towers, Dalal Street

Mumbai-400 001

Scrip Code: 500214

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block- G,

Bandra Kurla Complex, Bandra (East),

Mumbai-400 051

Symbol: IONEXCHANG

Sub: Business Responsibility and Sustainability Report for the financial year 2024-2025

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2024-2025.

The BRSR, which also forms part of the Annual Report of the Company for the financial year 2024-2025, has been uploaded on the website of Company at www.ionexchangeglobal.com.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Ion Exchange (India) Limited

Nikisha Solanki

Company Secretary & Compliance Officer

ACS-50894

Encl: As stated above

Business Responsibility & Sustainability Report

FOREWORD

At Ion Exchange, our Environmental, Social, and Governance (ESG) strategy is deeply rooted in our core purpose: conserving the planet's most vital resources through comprehensive water and environmental management solutions. We offer advanced, sustainable technologies for treating and managing liquid, solid, and gaseous waste generated by industries, institutions, homes, and communities – across both urban and rural landscapes. Our efforts help eliminate key contributors to climate change, fostering a lasting positive impact on people and the planet.

For over six decades, we have remained at the forefront of sustainable innovation, establishing ourselves as the single largest provider of solutions in the water and environment sector. Through our work, we actively support the achievement of multiple Sustainable Development Goals (SDGs), reflecting our long-standing commitment to responsible growth.

We are pleased to present our Business Responsibility and Sustainability Report (BRSR), which outlines our ESG performance and progress in detail. As global calls for decarbonisation and sustainability intensify, we recognize the urgency to act and to meet the evolving expectations of our stakeholders. Our sustainability goals bring us together with a shared purpose – to deliver lasting value to our employees, customers, partners, and the broader ecosystem.

We continue to reduce our carbon, energy, and water intensities year after year, staying true to our commitment to climate action. Our focus remains steadfast on achieving environmental stewardship, advancing social well-being, and enabling inclusive economic prosperity. By fostering collaboration, embracing innovation, and striving for continuous improvement, we are confident in our ability to drive meaningful change.

Sustainability is not a destination but a continuous journey. At Ion Exchange, we take pride in leading this journey – upholding the highest standards of governance, creating long-term value, and ensuring that our growth is not only sustainable but also inclusive.

Rajesh Sharma
Executive Chairman

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74999MH1964PLC014258
2	Name of the Listed Entity	Ion Exchange (India) Limited
3	Year of incorporation	1964
4	Registered office address	Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai-400011.
5	Corporate address	Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai-400011.
6	E-mail	investorhelp@ionexchange.co.in
7	Telephone	022 62312042
8	Website	www.ionexchangeglobal.com
9	Financial year for which reporting is being done	FY 2024 - 2025
10	Name of the Stock Exchange(s) where shares are listed	(i) National Stock Exchange of India Limited (ii) BSE Limited
11	Paid-up Capital	INR 14,66,66,590
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. Indraneel Dutt Managing Director & CEO +91-22-62312042 investorhelp@ionexchange.co.in
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).	The disclosures in this report are made on a standalone basis for the entity, Ion Exchange India Ltd., as referenced in Sr. No. 23
14	Name of assurance provider	Bureau Veritas (India) Private Limited
15	Type of assurance obtained	Limited

II. Products/ Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Engineering Segment	This segment offers comprehensive, end-to-end solutions for water, wastewater, and solid waste management, serving both industrial and community needs. Key offerings include advanced membrane technologies for seawater desalination, water recycling, Zero Liquid Discharge (ZLD), and the purification and concentration of process streams. The segment also delivers integrated waste-to-energy systems and supports clients with robust operation and maintenance (O&M) services, ensuring long-term performance and sustainability of infrastructure.	63%
2	Chemical Segment	The Chemical segment manufactures and supplies one of the widest ranges of ion exchange resins, adsorbents, specialty process chemicals, and customized treatment programs. These products cater to diverse utility applications across industries, enabling efficient water treatment, process optimization, and resource recovery.	26%
3	Consumer Product Segment	This segment serves individual households, real estate developments, and institutional customers such as hotels, hospitals, educational institutions, laboratories, railways and defense establishments. The focus is on delivering safe and purified drinking water solutions, along with sustainable waste management systems tailored for decentralized and urban applications.	11%

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

Sr. No.	Product/Service	NIC Code Group	% Of the total Turnover contributed
1	Chemical - Resins & Chemicals	20119, 20131	26%
2	Engineering – Water Treatment & Waste Water Treatment	36000, 37003	63%
3	Consumer Products	36000	11%

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	7	11	18
International	0	2	2

19. Markets served by the entity:**a. Number of Locations**

Locations	Number
National (No. of States)	28 states and 7 union territories
International (No. of Countries)	67 countries

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

The contribution of export to the turnover is 31%.

c. A brief on types of customers

Ion Exchange serves a diverse customer base, including industries, households, and both urban and rural communities across India and international markets. Through its products, solutions, and services, the company reaches customers directly in regions where it has a physical presence and indirectly through a robust global distribution and service network.

IV. Employees**20. Details as at the end of Financial year:****a) Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	2521	2335	92.62%	186	7.38%
2	Other than Permanent (E)	151	139	92.05%	12	7.95%
3	Total employees (D+E)	2672	2474	92.59%	198	7.41%
WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total workers (F+G)	-	-	-	-	-

b) Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	1	0	0%	1	100%
3	Total differently abled employees (D+E)	2	1	50%	1	50%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total differently abled workers (F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	10	1	10%
Key Management Personnel*	4	1	25%

*Including 'Chairman' and 'Managing Director'

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	17.77%	12.90%	17.41%	13.31%	1.59%	14.90%	11.34%	1.54%	12.88%
Permanent Workers#	-	-	-	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ion Exchange Enviro Farms Ltd.	Subsidiary	79.60	NO
2	Watercare Investments (India) Ltd.	Subsidiary	99.43	NO
3	Aqua Investments (India) Ltd	Subsidiary	99.42	NO
4	Ion Exchange Asia Pacific Pte. Ltd.	Subsidiary	100.00	NO
5	Ion Exchange Asia Pacific (Thailand) Ltd.	Subsidiary	100.00	NO

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
6	PT Ion Exchange Asia Pacific	Subsidiary	95.00	NO
7	Ion Exchange Environment Management (BD) Ltd.	Subsidiary	100.00	NO
8	Ion Exchange WTS (Bangladesh) Ltd.	Subsidiary	100.00	NO
9	Ion Exchange LLC	Subsidiary	100.00	NO
10	Ion Exchange And Company LLC	Subsidiary	51.00	NO
11	Ion Exchange Projects And Engineering Ltd.	Subsidiary	99.58	NO
12	Total Water Management Services (India) Ltd.	Subsidiary	70.19	NO
13	Ion Exchange Safic Pty. Ltd.	Subsidiary	60.00	NO
14	Ion Exchange Purified Drinking Water Pvt. Ltd.	Subsidiary	100.00	NO
15	Ion Exchange Arabia For Water	Subsidiary	60.00	NO
16	Ion Exchange Europe LDA	Subsidiary	99.98	NO
17	MAPRIL - Produtos Químicos e Maquinas Para a Industria, Lda	Subsidiary	100.00	NO
18	Aquanomics Systems Ltd	Associate	48.42	NO
19	Ion Exchange Financial Products Pvt. Ltd.	Associate	24.02	NO
20	Ion Exchange PSS Co. Ltd	Associate	49.00	NO

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes
(ii) Turnover (in INR) : 2540.06 Crore
(iii) Net worth (in INR) : 1270.31 Crore

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)	Current Financial Year 2024-25			Previous Financial Year 2023-24		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year 2024-25			Previous Financial Year 2023-24		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	The Company has established a Board-level Stakeholders Relationship Committee ("SRC") to oversee and address shareholder grievances. The Committee is empowered to examine and resolve complaints in a timely and transparent manner. The status of shareholder complaints is reviewed and reported to the full Board on a quarterly basis. The SRC convenes at least once a year, and additionally as needed, to ensure prompt and effective resolution of issues raised by shareholders.	11	0	All complaints reported and resolved	11	1	All complaints reported are resolved
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	No Complaints/ Grievances under any of the principles (Principles 1 to 9).
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water & Waste Management	Opportunity	With increasing water scarcity and heightened demand across sectors, the sustainable management of water resources and waste has become critical. The Company's core business directly addresses these challenges through innovative solutions in water and wastewater treatment, as well as integrated solid and liquid waste management.		Positive
2	Circular Economy	Opportunity	There is growing imperative to reduce resource consumption at the source. By enabling resource recovery during waste treatment, the Company contributes to a circular economy while improving operational efficiency and minimizing environmental impact.		Positive
3	Safe Chemistry	Opportunity	Consumer awareness around health, safety, and environmental impact is driving demand for sustainable and green chemical products. Focusing on safe and environmentally responsible chemical production not only meets market expectations but also preserves the Company's competitive edge.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Energy Management	Risk	In response to global climate concerns, the Company actively works to reduce energy intensity and its carbon footprint.	1) Continuous improvement in energy efficiency across operations. 2) Transition from fossil fuels to sustainable energy alternatives. 3) Increased adoption of renewable energy sources.	Negative
5	Community Engagement	Opportunity	Engaging meaningfully with local communities enhances the Company's social license to operate. Through initiatives in education, healthcare, sanitation, access to clean drinking water, and rural development, the Company contributes to improving the quality of life in the areas where it operates.		Positive
6	Employment – Diversity, inclusion and equal opportunity	Opportunity	Promoting a diverse and inclusive workplace enhances employee satisfaction and strengthens the Company's employer brand. A merit-based growth environment fosters a culture of fairness and motivates talent retention and acquisition.		Positive
7	Board Oversight & Governance	Opportunity	Strong governance structures ensure that the Company's mission, strategy, and operations are in line with responsible business practices. Active Board oversight promotes transparency, accountability, and long-term value creation for all stakeholders.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available:	https://ionexchange.global.com/investor-relation/policies/								
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.	Yes, the manufacturing units are certified for multiple standards, including ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health & Safety Management System), ISO 13485 (Quality Management System for Medical Devices), WHO GMP, GMP, GLP, REACH, GOTS, Kosher, Halal, NSF, ZDHC, ICIM, IIP-UN, NSF/ANSI/CAN, DSIR and NABL. (Refer to the Quality Initiative section in the Director's Report for details.)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is committed to delivering energy-efficient and environmentally responsible products to its customers. In alignment with global sustainability goals, we have set aspirational targets to achieve net-zero greenhouse gas emissions and become water positive across our operations within defined long-term timelines. These commitments are embedded in our strategic roadmap and guide our product innovation, operational efficiency, and stakeholder engagement initiatives.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's progress on its sustainability commitments is periodically reviewed by dedicated internal committees, which include representation from senior management and the Board of Directors. Performance is monitored across each ESG principle, with corrective actions implemented as necessary to address any gaps. In instances where targets are not met, the Company conducts root cause analyses and updates its strategies to stay aligned with its long-term sustainability vision.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At Ion Exchange, we have always believed in conducting business with a sense of purpose and responsibility. Through this Business Responsibility and Sustainability Report (BRSR), we aim to transparently share our Environmental, Social, and Governance (ESG) performance and progress with our stakeholders.</p> <p>In a rapidly evolving world, sustainability is not just a mandate — it is a strategic enabler that strengthens our resilience and ability to innovate. Over the past year, we have intensified our efforts to integrate ESG into the core of our business. This includes embedding ESG risks into our Enterprise Risk Management framework, setting long-term aspirational goals to become carbon neutral and water positive, and investing in sustainable products and processes that reduce environmental impact.</p>								

We have also expanded our efforts to collaborate with waste recyclers, promote resource-efficient solutions, and support local communities through targeted development initiatives. While we recognize that sustainability is an ongoing journey, we are committed to continuous improvement and transformation. We remain confident in our ability to navigate emerging challenges and deliver long-term value for all stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Indraneel Dutt, Managing Director & CEO
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The company has constituted a dedicated core group responsible for addressing sustainability-related matters, including Business Responsibility and Sustainability Reporting (BRSR). This group operates under the leadership of Mr. Indraneel Dutt, Managing Director & CEO, and is tasked with driving the Company's ESG strategy, monitoring performance, and ensuring alignment with sustainability goals. The group works closely with the senior management of the company to integrate sustainability considerations into key decision-making processes.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

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

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
NO	NO	NO	NO	NO	YES *	NO	NO	NO

* Bureau Veritas (India) Private Limited

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicator

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	% Of persons in respective category covered by the awareness programmes
Board of Directors	5	Regular updates and awareness sessions on regulatory changes are conducted for the Board of Directors and Key Management Personnel (KMPs). Topics covered include:	100%
Key Management Personnel	5	1)Corporate Governance 2)Companies Act 3)SEBI Listing Requirements 4)Environmental & Safety matters 5)BRSR	100%
Employees other than BoD and KMPs	76	All (Ethical Compliance Standards including Company's Code of Conduct) Sustainability, ESG, HSE	100%
Workers		Not Applicable	

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 (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-		0	Not Applicable	-
Settlement	-		0	Not Applicable	-
Compounding fee	-		0	Not Applicable	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-		Not Applicable	-
Punishment	-		Not Applicable	-

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	Not Applicable

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

Yes, we have anti-corruption / anti-bribery policy for our employees. The web link of policy is mentioned below.

<https://ionexchangeglobal.com/app/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf>

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

Segment	Current Financial Year 2024-25	Previous Financial Year 2023 - 24
Board of Directors	Nil	Nil
Key Management Personnel	Nil	Nil
Employees other than BOD and KMPs	Nil	Nil
Workers	Nil	Nil

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

Segment	Current Financial Year 2024-25		Previous Financial Year 2023 - 24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	

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

Nil

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

Segment	Current Financial Year 2024-25		Previous Financial Year 2023-24	
	Number	Remarks	Number	Remarks
Number of days of accounts payables	128		128	

9. Openness 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	Current Financial Year 2024-25	Previous Financial Year 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	9.88%	5.21%
	b. Number of trading houses where purchases are made from	641	635
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	37.17%	38.52%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	11.43%	12.64%
	b. Number of dealers / distributors to whom sales are made	1308	1320
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	19.77%	24.38%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.69%	2.97%
	b. Sales (Sales to related parties / Total Sales)	7.72%	8.44%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.54%	94.57%
	d. Investments (Investments in related parties / Total Investments made)	98.45%	98.28%

Leadership Indicator

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

Total number of awareness programmes held	Total number of awareness programmes held	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
06	Responsible Supply Chain, Sustainability	8.18%

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

Yes, the company has implemented a dedicated Code of Conduct to address conflicts of interest involving board members. This Code of Conduct is accessible on the company's website.

Link: <https://ionexchange.global.com/app/uploads/2025/08/CODE-OF-CONDUCT-OF-BOARD-OF-DIRECTORS-AND-SENIOR-MANAGEMENT-PERSONNEL.pdf>

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicator

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24	Details of improvements in environmental and social impacts
R & D	99.9%	99.7%	A significant portion of the Company's R&D investments is directed towards developing technologies and solutions that enhance environmental and social outcomes. Key focus areas include minimizing emissions of short-and long-lived climate pollutants, achieving Zero Liquid Discharge (ZLD), improving energy efficiency, reducing hazardous chemical effluents, and increasing product yield through process innovation.
Capex	71.6%	73.7%	A significant portion of the Company's capital expenditure is allocated to environmentally responsible initiatives. These include investments in renewable energy (primarily solar), water efficiency and conservation, energy conservation and performance improvement, resource optimization, reduction in air and noise emissions, and overall product quality enhancement.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
Yes, The Company has instituted a comprehensive '**Supplier Code of Conduct**' and a structured vendor selection process that emphasizes sustainable sourcing practices. This process ensures compliance with legal requirements and adherence to key principles related to safety, health, environmental protection, social responsibility, and corporate governance. Suppliers are also evaluated based on their certifications (e.g. ISO standards) and their commitment to responsible resource utilization and ethical practices.
- b. **If yes, what percentage of inputs were sourced sustainably?**
63% of inputs were sourced from suppliers who follows environment sustainability practices.

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.**

Ion Exchange (India) Ltd. is strongly committed to responsible waste management practices that reflect our dedication to environmental stewardship throughout the product lifecycle. We have established the following systems:

1. **Plastics (including packaging):** We implement systematic segregation of different types of plastic waste, enabling efficient recycling. As part of our Extended Producer Responsibility (EPR) initiative, we collaborate with authorized recyclers to ensure responsible recovery and recycling of plastic packaging materials.
 2. **E-Waste:** The Company has set up accessible collection points for electronic waste. All e-waste is routed to authorized dismantlers and recyclers certified by the relevant Pollution Control Boards, ensuring safe and compliant disposal.
 3. **Hazardous Waste:** We identify and categorize hazardous materials used in our operations and follow protocols for their labelling, storage, handling, and disposal. Disposal is carried out through licensed hazardous waste management facilities in compliance with applicable regulations.
 4. **Other Waste:** Non-hazardous waste is disposed of through environmentally sound methods. Additionally, we are actively exploring waste-to-energy technologies to convert suitable waste streams into renewable energy, thereby minimizing landfill dependency and supporting circular economy objectives.
4. a) **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities:**
Yes, The Company is subject to Extended Producer Responsibility (EPR), and the registration process has been completed successfully on the CPCB Portal.
- b) **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
Yes, the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution

Control Board. We have collected plastics in four categories (Rigid, Flexible, Multilayered plastics, and Compostable) from all our units, and the data has been uploaded to the Pollution Control Board portal.

Leadership Indicator

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

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

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

No

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

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

Name of Product / Service	Recycled or re-used input material to total material	
	Current Financial Year 2024-25	Previous Financial Year 2023-24
Nil		

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	Not Applicable

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicator

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

<div style="text-align: center;">% of employees covered by</div>											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	Number (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	2335	2335	100%	2335	100%	0	0%	2335	100%	-	-
Female	186	186	100%	186	100%	186	100%	0	0%	-	-
Total	2521	2521	100%	2521	100%	186	7.4%	2335	92.7	-	-
Other than Permanent Employees											
Male	139	-	0%	139	100%	-	0%	-	0%	-	-
Female	12	-	0%	12	100%	-	0%	-	0%	-	-
Total	151	-	0%	151	100%	-	0%	-	0%	-	-

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

<div style="text-align: center;">% of workers covered by</div>											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	Number (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.41%	0.44%

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

Benefits	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	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%	-	Yes	100%	-	Yes
Gratuity	100%	-	Yes	100%	-	Yes
ESI	100%	-	Yes	100%	-	Yes
Superannuation	3.57%	-	Yes	4.27%	-	Yes
HDFC NPS	6.43%	-	Yes	7.03%	-	Yes

3. Accessibility of workplaces:

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

Yes, the company currently provides specially designed workspaces to accommodate employees with disabilities at its offices in Chennai, Bangalore, Kolkata, and Vadodara. Efforts are underway to ensure compliance with the Rights of Persons with Disabilities Act, 2016, at our other working locations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company has Equal Employment Opportunity Policy.

<https://ionexchangeglobal.com/app/uploads/2023/05/Equal-Employment-Policy.pdf>

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

Gender	Permanent Employees		Permanent Employees	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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.

Gender	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes. Grievances redressal policy available
Other than Permanent Employees	Yes. Grievances redressal policy available
Permanent Workers	-
Other than Permanent Workers	-

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

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or union (D)	% (D/C)
Total Permanent Employees	2521	Nil	Nil	2389	Nil	Nil
- Male	2335	Nil	Nil	2214	Nil	Nil
- Female	186	Nil	Nil	175	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
- Male	Nil	Nil	Nil	Nil	Nil	Nil
- Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	Current Financial Year 2024-25					Previous Financial Year 2023-24				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	2474	2135	86.30%	1935	78.2%	2214	1875	84.70%	1138	51%
Female	198	177	89.39%	155	78.7%	175	152	87.80%	153	87%
Total	2672	2312	86.53%	2090	78.2%	2389	2027	84.80%	1291	54%
Workers										
Male	Not Applicable									
Female	Not Applicable									
Total	Not Applicable									

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

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total(A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	2474	2474	100%	2214	2214	100%
Female	198	198	100%	175	175	100%
Total	2672	2672	100%	2389	2389	100%
Workers						
Male	Not Applicable					
Female	Not Applicable					
Total	Not Applicable					

10. Health and safety management system:

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

Yes. Ion Exchange (India) Ltd. has implemented a robust and comprehensive Occupational Health and Safety (OHS) Management System that covers all employees, workers, and operational locations across the organization. Dedicated Health, Safety, and Environment (HSE) departments at both corporate and site levels ensure effective implementation, with strategic oversight from the Board.

Our chemical, resin, and membrane businesses are certified under ISO 14001 (Environmental Management System), and the ICD Chemical division is accredited with ISO 45001 (Occupational Health and Safety Management System), reflecting our commitment to global safety standards.

Key initiatives under our OHS framework include:

1. **SHE Standards and Zero Harm Culture:** Implementation of 12 company-wide Safety, Health & Environment (SHE) Standards, forming the foundation of our Zero Harm objective and ensuring consistency across all sites.
2. **Behaviour-Based Safety (BBS) Program:** A pan-India initiative to promote proactive safety behaviours through engagement, recognition, and peer-to-peer intervention.
3. **Mobile HSE App:** A mobile application empowers employees to instantly report near misses, unsafe conditions, or acts, enabling timely resolution and wider participation in risk management.
4. **Safety Star Rating System:** A structured safety performance assessment framework deployed across plants, project sites, and O&M locations, based on KPIs, compliance, and leadership engagement.
5. **Periodic SHE Reviews:** Regular multi-level safety reviews-conducted from site level to the Board-cover compliance status, performance metrics, and continuous improvement actions.
6. **HSE Kaizen and Recognition:** The HSE Kaizen program captures employee-led safety improvements. A formal Rewards & Recognition scheme further motivates site teams to innovate and excel in HSE practices.
7. **Safety Perception Studies:** Periodic studies assess employee risk awareness, engagement, and safety culture maturity. Insights are used to refine training and safety initiatives.
8. **Safety Anthem Initiative:** A unique initiative to emotionally embed safety culture, the "Safety Anthem" is showcased across the organization to inspire personal ownership and reinforce safety as a shared value.

Through these integrated efforts, Ion Exchange (India) Ltd. continues to foster a resilient and proactive safety culture, ensuring that every team member returns home safely, every day.

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

Ion Exchange (India) Ltd. adopts a structured, multi-tiered approach to identifying and assessing work-related hazards, covering both routine and non-routine operations across all its sites. These processes form an integral part of our Occupational Health and Safety Management System and are aligned with globally recognized best practices and regulatory standards.

Key processes include:

- **Hazard Identification and Risk Assessment (HIRA):** Conducted at regular intervals across all facilities, HIRA evaluates both task-specific and area-specific risks. It ensures that preventive and control measures are identified, implemented, and periodically reviewed to mitigate potential hazards.
- **Job Safety Analysis (JSA):** Mandatory for all non-routine and high-risk activities-such as confined space entry, chemical unloading, and shutdown maintenance-JSA involves a step-by-step breakdown of each task to proactively identify potential hazards and define suitable control measures.
- **HAZOP (Hazard and Operability) Studies:** Detailed HAZOP assessments are conducted for high-risk processes at critical facilities like Ankleshwar, Patancheru, and the new Roha plant. Recent studies, have covered operations including Sulphuric Acid Recovery, Pyrolysis, and utility systems at Roha, leading to the early identification of potential risks and the implementation of engineering and administration safeguards.
- **Process Safety Elements:** The Company has implemented a robust Management of Change (MoC) protocol to access risks arising from any change in process, equipment, or personnel. Pre-startup Safety Reviews (PSSR) are conducted to validate that all safety systems are in place before new or modified systems are commissioned.

- **Permit-to-Work (PTW) System:** A formalized PTW system governs the execution of hazardous jobs-such as hot work, electrical maintenance, working at heights, and excavation-ensuring they are carried out under strict control and with required authorizations.
- **Audits and Inspections:** Periodic cross-functional internal safety audits and third-party external audits are undertaken to identify gaps, assess system effectiveness, and drive continuous improvement in safety practices.
- **Digital Safety Reporting Platform:** A mobile-based HSE application facilitates real-time reporting of unsafe acts, conditions, near-misses, and behavioral observations. This fosters a proactive safety culture and enhances risk visibility and resolution.

Through these integrated and systematic processes, Ion Exchange (India) Ltd. ensures the continuous identification, assessment and mitigation of occupational hazards-demonstrating a strong and sustained commitment to achieving a Zero Harm workplace culture.

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

Yes. Ion Exchange India Ltd. has implemented comprehensive systems that empower all employees and contract workers to report work-related hazards and, where necessary, withdraw from unsafe situations without fear of retaliation. These practices are integral to our Zero Harm culture and are reinforced through policy, training, and digital tools.

Key processes include:

- **Digital Hazard Reporting via EHS App and Portal:**

All workers can report unsafe acts, conditions, and near-miss incidents using a dedicated EHS mobile application or portal. Alerts are instantly triggered to the Site HSE Manager, Plant Head, and Business Head to ensure swift action.

- **Real-Time Corporate Oversight:**

The Corporate HSE team and Business Leadership have dashboard-level access to monitor reports, track progress, and ensure timely closure of hazards-promoting transparency and accountability.

- **Right to Refuse Unsafe Work:**

Workers are trained and encouraged to stop work and remove themselves from hazardous situations when they feel unsafe. This right is emphasized through safety inductions, toolbox talks, and routine HSE engagements.

- **Root Cause Analysis & MIS Reporting:**

Reported hazards undergo structured investigations and are documented in the Management information System (MIS). Findings are reviewed monthly by site leadership and discussed in Safety Committee meetings.

- **Closure Accountability:**

Responsibility for corrective action is clearly assigned with defined timelines. Unresolved issues are escalated to ensure prompt resolution and leadership attention.

- **Behavior-Based Safety (BBS) & Engagement Programs:**

Ongoing initiatives such as BBS, SHE campaigns, and periodic trainings reinforce hazard awareness, proactive reporting, and collaborative safety ownership.

These integrated mechanisms foster a culture of shared responsibility, early risk identification, and continuous improvement-ensuring the health and safety of every worker remains paramount.

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

Yes, Ion Exchange (India) Ltd. provides comprehensive access to non-occupational medical and healthcare services for all employees and eligible workers, reinforcing our commitment to employee well-being beyond the workplace.

Key provisions include:

- **Group Medclaim Insurance:**

All employees are covered under a corporate Medclaim insurance policy that provides cashless and reimbursement-based medical treatment for self and dependents.

- **ESIC Benefits:**

Eligible workers are enrolled under the Employees' State Insurance Corporation (ESIC), which provides medical, maternity, and disability coverage.

- **Health Camps & Preventive Screenings:**

Regular health check-up camps and wellness screenings are organized across locations, with programs tailored to different age groups and risk profiles.

These healthcare initiatives contribute to a healthier workforce and underscore the company's holistic approach to employee welfare.

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

Safety incident/ Number	Category*	Current Financial Year 2024-25	Previous Financial Year 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	-	-
Total recordable work-related injuries	Employees	0	0
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

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

At Ion Exchange (India) Ltd., creating and maintaining a safe and healthy workplace is not just a compliance obligation-it is a core business priority embedded in our operational philosophy. Our approach integrated leadership commitment, employee engagement, robust systems, and digital innovation to ensure safety and well-being across all locations.

A. Measures to Ensure a Safe Workplace

We have instituted a comprehensive set of safety systems, tools and behavioral programs designed to prevent incidents and promote a culture of vigilance:

- **Standard Operating Procedures (SOPs) and Safe Work Instructions:** Defined and implemented for all critical operations to ensure uniformity and risk-mitigation.
- **Permit-to-Work (PTW) System:** A mandatory authorization framework for high-risk jobs such as hot work, confined space entry, electrical maintenance, and working at heights.
- **Personal Protective Equipment (PPE):** Stringent adherence to a defined PPE matrix, supported by regular training, audits, and corrective actions for non-compliance.
- **Behavior-Based Safety (BBS) Program:** A nationwide initiative that fosters proactive safety behavior through peer observations, leadership-led interventions, and real-time feedback mechanisms.
- **Digital Safety Reporting Tools:** A dedicated EHS mobile application and portal empower all employees to report unsafe acts and near-misses. The system enables automated escalation to the HSE Manager, Plant Head, and Business Head. Corporate HSE teams monitor closure status through live dashboards.
- **Incident Investigation and Root Cause Analysis (RCA):** Every incident is investigated using structured RCA methodologies, with outcomes tracked until closure to prevent recurrence.
- **Safety Audits (Internal & External):** Routine audits by cross-functional teams and certified third-party experts help identify gaps and drive continuous improvement.

- **Safety Star Rating Framework:** Sites-including manufacturing plants, project sites, and O&M facilities-are evaluated on defined safety KPIs and leadership engagement, promoting benchmarking and excellence.
- **Emergency Preparedness and Response:** Regular mock drills are conducted for fire, chemical spills, gas leaks, and other emergency scenarios to validate readiness and response protocols.
- **Contractor and Associate Safety Management:** All contractors undergo safety induction and adhere to established protocols, with continuous monitoring to ensure compliance.
- **Employee Involvement & Engagement:** Active Safety Committees at all sites review hazards, monitor action plans, and drive accountability. Engagement is further fostered through safety kaizens, campaigns, and recognition programs.

B. Measures to Ensure a Healthy Workplace

Our occupational health strategy is aligned with preventive healthcare principles, focusing on minimizing exposure and promoting long-term well-being:

- **Health-Safe Design & Planning:** Selection of machinery and materials that minimize exposure to physical, chemical, or biological hazards at the design stage.
- **Engineering Controls:** Deployment of safety interlocks, ventilation systems, noise barriers, and gas detection systems across critical operations.
- **Occupational Medical Surveillance:** Mandatory pre-employment, periodic, and post-placement health check-ups are conducted, including ECGs, chest X-rays, blood tests, audiometry, and pulmonary function tests.
- **Environmental & Exposure Monitoring:** Regular assessment of physical parameters such as noise, temperature, vibration, lighting, and toxic gases to ensure compliance with permissible exposure limits.
- **Visual Hazard Communication:** Prominent and standardized signage at all hazard-prone areas, ensuring clear visibility and awareness.
- **Statutory Environmental Health Compliance:** Adherence to air, water, and waste discharge norms as per Pollution Control Board requirements, including safe handling and disposal of hazardous materials.

Through these integrated safety and health measures, Ion Exchange (India) Ltd. reinforces its' commitment to a Zero Harm culture-ensuring that every employee, contract worker, and health-conscious work environment every single day.

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	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	
Health & Safety	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% at all Units
Working Conditions	100% at all Units

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.

At **Ion Exchange (India) Ltd.** we are committed to fostering a Zero Harm culture and continuously enhancing our occupational health and safety practices. We follow a disciplined, systematic approach to incident investigation, risk identification, and the implementation of corrective and preventive actions. Every safety-related incident, near-miss, and observation is treated as an opportunity to strengthen our systems and prevent recurrence.

Key Corrective Actions and Risk Management Enhancements:

- **HSE Star Rating Framework:**

A structured star rating system has been implemented across all manufacturing, project execution, and O&M sites. This framework assesses safety compliance, incident history, leadership engagement, and cultural maturity, helping prioritize improvements and resource allocation.

- **HAZOP Studies and Risk Assessments:**

Comprehensive Hazard and Operability (HAZOP) studies have been completed at critical sites such as Ankleshwar, Patancheru, and Roha, focusing on processes like Sulphuric Acid Recovery and Pyrolysis. These assessments led to the implementation of engineering controls, process redesigns, and operational safeguards.

- **Mobile-Based EHS Reporting and Escalation System:**

Our EHS Mobile app facilitates real-time reporting of incidents, unsafe acts, and near-misses. Reports are automatically escalated to site and business leadership, while Corporate HSE monitors closure timelines via a centralized dashboard to ensure prompt action.

- **Behavior-Based Safety (BBS) Observations:**

Regular safety observation rounds are conducted at all sites to identify at-risk behaviors. Constructive feedback and peer-to-peer coaching are used to reinforce safe work practices and correct unsafe actions before incidents occur.

- **Corporate and Site-Level Audits:**

All sites undergo periodic audits using standardized checklists aligned with internal SHE standards and ISO certifications. Corrective actions from audit findings are tracked, reviewed in safety committees, and monitored until closure.

- **Enhanced Emergency Preparedness:**

Updated Onsite Emergency Response Plans have been developed based on site-specific risk profiles. Emergency mock drills, capability assessments, and tabletop exercises are conducted regularly to test readiness for scenarios such as chemical spills, gas leaks, and fire events.

- **Strengthening of PPE Protocols:**

Role-based PPE allocation, fitment testing (especially for respiratory and hearing protection), and strict compliance audits have been institutionalized across all sites.

- **Updated Safety SOPs and Policy Revisions:**

Based on incident learnings and regulatory changes, safety policies and SOPs are regularly updated. Refresher training is conducted to ensure workforce alignment and awareness.

- **Corrective Action Tracking and Accountability:**

Each incident or audit finding is assigned a responsible owner, along with a defined timeline for closure. Progress is reviewed through the Monthly MIS, Site Safety Committees, and escalated to Corporate HSE when necessary.

- **Focused Training and Capacity Building:**

Customized, role-specific training modules have been introduced covering high-risk operations, legal compliance, emergency response, permit-to-work, and behavioural safety. These are extended to both employees and contractors.

- **Defined Safety Responsibilities Across Roles:**

Job descriptions now incorporate specific safety responsibilities, ensuring accountability at every organizational level- from shop floor personnel to senior leadership.

- **Stakeholder Engagement for Risk Identification:**

Regular engagement sessions with employees, contractors, and partners help surface potential risks early. Feedback is incorporated into our continual improvement plans.

- **Root Cause Analysis (RCA) and Knowledge Sharing:**

All incidents are subjected to structural RCA techniques such as 5-Why and Fishbone Analysis. Learnings are documented and shared across locations to drive organization-wide improvements.

These corrective and preventive actions reflect our commitment to not only addressing immediate concerns but also building long-term safety resilience across our operations. Our Goal is to eliminate systematic risks, drive behavior-based improvements, and safeguard the well-being of every individual associated with Ion Exchange (India) Ltd.

Leadership Indicator

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

(a)	Employees	Yes
(b)	Workers	-

Yes, Ion Exchange (India) Ltd. provides comprehensive support to the families of employees and workers in the unfortunate event of their demise. Key benefits include:

- **Employee Deposit Linked Insurance (EDLI):**

Coverage is extended under the EDLI scheme as per statutory provisions.

- **Gratuity and Provident Fund Settlements:**

Death-related settlements, including PF, gratuity, and pension contributions, are processed promptly in line with applicable legal frameworks.

- **Medical Insurance Continuation:**

Medical insurance support is extended to dependents for a defined period post-demise.

- **Education Sponsorship:**

In select cases, the company offers educational assistance to the children of deceased employees.

- **Support for Workers:**

For contract or third-party workers, compensatory benefits are administered through registered contractors, who are required to maintain statutory insurance such as ESIC or Workmen's Compensation Insurance, in alignment with legal obligations and our supplier compliance requirements.

These benefits reflect our commitment to the long-term well-being of employees, their families, and our extended workforce.

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

Ion Exchange (India) Ltd. ensures rigorous compliance with statutory obligations across its supply chain through the following measures:

- **Supplier Code of Conduct:**

All value chain partners are required to comply with our comprehensive Supplier Code of Conduct, which includes clauses on statutory dues, labour law adherence, and ethical business practices.

- **Contractual Compliance Clauses:**

Vendor agreements include mandatory clauses requiring timely deduction and deposition of statutory dues such as PF, ESI, labour cess, GST, and TDS.

- **Documentation and Verification:**

Our administrative and procurement teams conduct regular verification of compliance documents, including challans, returns, and audit certificates from vendors.

- **Periodic Compliance Audits:**

We undertake periodic audits and checks of high-risk vendors and contractors to verify adherence to statutory norms.

- **Corrective Measures:**

Non-compliant vendors are issued warnings, placed under watchlists, or delisted based on the severity and frequency of violations.

- **Training and Engagement:**

We also conduct awareness sessions and compliance workshops with key suppliers to reinforce expectations and improve overall compliance maturity.

Through these structured controls, Ion Exchange ensures that all partners in its value chain operate with integrity and legal accountability.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year 2024 - 25	Previous Financial Year 2023 – 24	Current Financial Year 2024 - 25	Previous Financial Year 2023 – 24
Employees	0	0	0	0
Workers	-	-	-	-

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, Ion Exchange (India) Ltd. provides structured transition assistance programs to support employees approaching retirement or facing role transitions, in line with our commitment to responsible employment practices. Key elements include:

- **Pre-Retirement Support:**

Employees nearing retirement receive counselling and guidance on financial planning, medical benefits, and lifestyle adjustments to support their transition into post-employment life.

- **Extension of Service:**

Based on organizational needs and individual performance, extensions may be granted beyond the standard retirement age, subject to mutual agreement and approval by management.

- **Performance-Based Support:**

In situations involving underperformance, the company adopts a supportive approach. Employees receive structured feedback, counselling, and defined improvement plans. Termination is considered only after all avenues for support and performance improvement have been exhausted.

- **Ethical Exit Practices:**

The company follows due process and ensures dignity and fairness in all employment separations, while strictly adhering to its zero-tolerance policy on violations of critical ethical and compliance norms.

These initiatives reflect Ion Exchange's commitment to employee well-being throughout the employment lifecycle and beyond.

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We are currently developing a structured assessment framework to evaluate the health and safety practices of our value chain partners. This initiative aims to ensure alignment with our organizational standards and regulatory expectations, while promoting a culture of safety and risk mitigation across our extended ecosystem..
Working conditions	We are in the process of establishing a comprehensive framework to assess the working conditions of our value chain partners. This framework will focus on key parameters such as labor welfare, workplace hygiene, equitable treatment, and compliance with statutory obligations, ensuring responsible and ethical business practices throughout our supply chain.

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.

Ion Exchange (India) Ltd. actively monitors and strengthens health and safety practices across its value chain to mitigate risks and ensure responsible working conditions. Our approach includes:

- **Enforcement of the Supplier Code of Conduct:**

All suppliers and contractors are required to adhere to our Supplier Code of Conduct, which sets mandatory standards for health, safety, and working conditions.

- **Periodic Audits and Assessments:**

We conduct regular audits of our value chain partners to evaluate compliance with occupational health and safety (OHS) norms and identify gaps. Audit findings of exceptional nature are shared with suppliers for corrective action.

- **Corrective Action Implementation:**

Where non-compliance is identified, corrective action plans are developed in consultation with the concerned partner. Timelines are set for resolution, and progress is closely monitored.

- **Capacity Building and Support:**

To foster continuous improvement, Ion Exchange provides technical assistance, safety training, and advisory support at partner sites, particularly where operations interface with our own facilities.

- **Shared Safety Resources:**

Partners working within our premises are provided access to the same health and safety systems, infrastructure, and emergency preparedness protocols as our direct employees.

- **Continuous Monitoring:**

Partner performance on key safety metrics is tracked through a structured compliance system, with repeat violations leading to escalation or delisting as per policy.

These corrective measures reflect our proactive commitment to ensuring safe, healthy, and legally compliant working environments across our entire value chain.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicator

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

Ion Exchange (India) Ltd. Adopts a structured and strategic approach to identifying and engaging with key stakeholder groups who influence or are impacted by the company's operations. These include customers, suppliers, employees, shareholders, regulators, and local communities.

The identification process is guided by the following considerations:

- **Stakeholder Influence and Impact:**

Stakeholders are mapped based on their level of influence on the company's operations and the extent to which they

are affected by its activities.

- **Materiality Assessment:**

Periodic materiality assessments help prioritize stakeholder groups and their concerns based on relevance to the company’s sustainability and business performance.

- **Cross-Functional Input:**

Inputs from various departments (e.g. HR, Procurement, CSR, Legal, EHS) ensure a holistic understanding of stakeholder dynamics.

- **Feedback Mechanisms:**

Regular interactions, surveys, grievance mechanisms, audits, and forums provide insight into stakeholder expectations and emerging issues.

Ion Exchange is committed to maintaining open, transparent, and collaborative relationships with its-stakeholders. Key concerns are addressed through targeted policies, continuous engagement, and by integrating stakeholder feedback into strategic planning and operational decision-making.

In the communities where Ion Exchange operates, the company places special emphasis on inclusive development.

- **Education and Empowerment:** Programs focus on skill-building, especially for children and youth with disabilities.
- **Women-Centric Initiatives:** Efforts are directed towards improving the social and economic status of women through access to education, healthcare, and livelihood training.
- **Rural Development:** Awareness campaigns and infrastructure support are extended to underserved rural populations, promoting long-term well-being and self-reliance.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	IEI News, Emailers, Advertisements, Corporate Websites, Social media platforms, personal meetings, seminars, conferences, customer meets, webinars, exhibitions, and promotional materials	Continuous/Real time engagement. Interactions occur on a daily, weekly, or monthly basis, depending on customer needs, project timelines, and engagement requirements.	<p>Purpose & Scope of Engagement:</p> <ul style="list-style-type: none"> • Strengthening customer relationships and ensuring satisfaction. • Promotion of existing and new products, technologies, and solutions. • Knowledge sharing through training programs, events, and webinars. • Collecting feedback to inform product and service improvements. • Creating awareness about company initiatives, innovations, and developments. • Engaging through media, campaigns, and interactive platforms for brand visibility and support

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				<p>Key Topics and Concerns Raised:</p> <ul style="list-style-type: none"> • Performance and quality of products and services. • Technical support and after-sales service. • Customization requirements and new application areas. • Delivery timelines and project execution updates. • Sustainability practices, regulatory compliance, and ESG initiatives.
Supplier	No	Regular meetings with supplier organizations, particularly large and critical vendors engaged in packaging, raw material supply, and equipment for ongoing projects. Communication is maintained through review meetings, emails, procurement portals, and site visits.	Engagement occurs at regular intervals throughout the lifecycle of project execution, during raw material procurement cycles, and during key contract milestones. Frequency may be weekly, monthly, or as per project requirements.	<p>Purpose & Scope of Engagement:</p> <ul style="list-style-type: none"> • Meeting project timelines, deliverables, and technical specifications. • Addressing procurement schedules and material delivery timelines. • Resolving supply chain challenges, logistical constraints, and inventory planning. • Ensuring adherence to regulatory, environmental, and contractual compliance. • Assessing supplier performance and quality standards. • Sharing updates on organizational policies, ESG expectations, and code of conduct. <p>Key Topics and Concerns Raised:</p> <ul style="list-style-type: none"> • On-time delivery and lead time adherence. • Quality assurance and conformance to technical standards. • Cost competitiveness and commercial terms. • Regulatory compliance, including safety, labour, and environmental norms. • Collaboration on innovation and sustainability initiatives.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	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"> • Online news bulletins and internal communication portals. • In-house magazines and newsletters • Circulars and official corporate announcements • Welfare programs and social initiatives involving employees and their families. 	Regular and ongoing-engagements occur monthly, quarterly, or as needed based on organizational updates, employee feedback cycles, or welfare activities.	<p>Purpose & Scope of Engagement:</p> <ul style="list-style-type: none"> • Enhancing employee engagement and workplace satisfaction • Sharing business updates, performance highlights, and policy changes • Gathering feedback to improve work culture and operational efficiency • Supporting career growth and development through training and upskilling opportunities • Promoting employee well-being, work-life balance, and inclusion • Recognizing achievements and fostering a sense of belonging <p>Key Topics and Concerns Raised:</p> <ul style="list-style-type: none"> • Opportunities for career advancement and skill development • Performance feedback and appraisal processes • Workplace safety, welfare, and mental well-being • Transparent communication from leadership • Recognition and rewards
Shareholders/ Investors	No	<ul style="list-style-type: none"> • Quarterly investor presentations and earnings calls • Press releases and regulatory disclosures via stock exchanges • Annual General Meetings (AGMs) and postal ballots • Company website and investor relations portal 	Regularly-through quarterly, half-yearly, and annual updates, as well as ongoing disclosures and investor interactions	<p>Purpose and Scope of Engagement:</p> <ul style="list-style-type: none"> • To ensure transparent, timely, and consistent communication on the Company's financial and operational performance • To provide updates on strategic plans, business outlook, capital allocation, and risk management • To address investor queries and gather feedback on corporate governance and shareholder value creation • To maintain regulatory compliance and build trust with institutional and retail investors

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				<p>Key topics and Concerns Raised</p> <ul style="list-style-type: none"> • Business performance and future growth outlook • Impact of macroeconomic factors and market dynamics • ESG initiatives and sustainable business practices • Capital expenditures, dividend policy, and returns to shareholders • Corporate governance standards and disclosures
Communities around our operating sites	Yes	<ul style="list-style-type: none"> - CSR interventions through Ion Foundation (directly or in collaboration with NGOs) - Site visits and on-ground engagement by CSR teams - Interaction with academic institutions and community representatives - Participation in community events organized by local NGOs - Awareness campaigns and outreach via social media platforms. 	Ongoing /As and when required, based on project needs and local requirements.	<p>Purpose and Scope of Engagement: To design, implement, and monitor impactful CSR initiatives aimed at the socio-economic development of communities in and around our operational areas. The engagement focuses on:</p> <ol style="list-style-type: none"> 1. Enhancing the quality of education for underprivileged children 2. Promoting skill development and vocational training for youth and women 3. Improving access to primary healthcare in rural and underserved areas 4. Supporting hygiene and sanitation initiatives in line with public health goals 5. Addressing environmental challenges affecting local communities 6. Enabling income generation and financial independence through livelihood programs <p>Key Topics and Concerns Raised</p> <ul style="list-style-type: none"> - Access to quality education and healthcare - Need for clean water, sanitation, and hygiene (WASH) infrastructure - Sustainable livelihood opportunities - Environmental sustainability and climate resilience at the local level

Leadership Indicator

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

The Company follows a structured and transparent internal review process to facilitate stakeholder input on economic, environmental, and social (EES) matters. Monthly performance reviews are conducted with participation from Heads of Departments (HODs), who are informed in advance about the meeting agenda, ensuring they are adequately prepared with relevant data and supporting documents.

The board is appraised on the business, financial, statutory amendments related to the company.

Key insights, risk assessments, and stakeholder feedback on EES issues are consolidated by the apex management team and presented to the Board on periodic basis. This ensures that the Board remains informed of operational and strategic developments, and can provide timely guidance. Where stakeholder consultation is delegated, outcomes are documented, reviewed, and escalated to the Board as part of the management reporting process.

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

Yes.

Ion Exchange actively engages with stakeholders to identify, evaluate, and address key environmental and social issues. A notable example is a collaborative initiative with one of our key customers, which led to the submission of an unsolicited proposal to the Government of Gujarat.

The proposal involved the treatment of sewage from nearby villages, enabling reuse of the treated water at the customer's industrial facility, and supplying surplus treated water to other industries in the region. This initiative addressed critical regional water scarcity while promoting sustainable reuse of wastewater.

The government accepted the proposal under a Swiss Challenge model, awarding the contract to our customer. The project was implemented under a Public-Private Partnership (PPP) framework, with stakeholders contributing funding. Ion Exchange India Ltd. was appointed as the EPC contractor responsible for design, engineering, manufacturing, and commissioning of the system.

This initiative highlights how stakeholder input directly influenced environmental policy and project development, reinforcing our commitment to sustainable and collaborative solutions.

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

Ion Exchange remains committed to fostering inclusive development through focused Corporate Social Responsibility (CSR) programs, particularly targeting marginalized and underserved communities

Key initiatives include:

- Educational Support:
 - Need-based scholarships for academically meritorious students including girl student from disadvantaged backgrounds, covering high school to postgraduate education.
 - After-school academic support programs, especially for first-generation learners.
 - Promotion of STEM education through tools like "Science on Wheels – Laboratory" education kits, and digital learning access.
- Healthcare and Hygiene:
 - Installation of water purification system at cancer affected families to improve access to safe drinking water.
 - Health awareness and preventive care programs implemented in collaboration with local authorities and NGOs.
- Water and Livelihood Security:
 - Provided expertise in water management and installed water purification systems in government schools across villages in Rajasthan to combat the issue of high Total Dissolved Solids (TDS) in the local water supply. This initiative ensures access to safe drinking water for hundreds of school children.
 - Installation of solar-powered water pumps in remote tribal communities to provide sustainable access to water for irrigation and drinking.
 - Community-driven projects focused on improving health, hygiene, and economic independence

These efforts are designed based on community needs assessments and ongoing dialogue with local stakeholders, ensuring that our CSR activities are inclusive, targeted, and impactful.

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicator

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

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	2521	2521	100%	2389	2389	100%
Other than Permanent	151	151	100%	151	151	100%
Total Employees	2672	2672	100%	2540	2540	100%
Workers						
Permanent	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-
Total Employees	-	-	-	-	-	-

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

Category	Current Financial Year 2024-25					Previous Financial Year 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	& (E/D)	Number (F)	% (F/D)
Employees										
Total Permanent	2521	-	-	2521	100%	2389	-	-	2389	100%
Male	2335	-	-	2335	100%	2214	-	-	2214	100%
Female	186	-	-	186	100%	175	-	-	175	100%
Total other than Permanent	151	-	-	151	100%	151	-	-	151	100%
Male	139	-	-	139	100%	140	-	-	140	100%
Female	12	-	-	12	100%	11	-	-	11	100%
Workers										
Permanent	Not Applicable									
Male	Not Applicable									
Female	Not Applicable									
Other than Permanent	Not Applicable									
Male	Not Applicable									
Female	Not Applicable									

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	INR 27454552	-	-
Key Managerial Personnel	1	INR 10962139	1	47023
Employees other than BoD and KMP	2472	INR 565000	197	INR 565000
Workers	-	-	-	-

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Gross wages paid to females as % of total wages	6.00%	5.65%

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

The Human Resource department is designated as the primary focal point for addressing human rights issues across the organization. It is responsible for ensuring compliance with the company's human rights policy, promoting a respectful workplace culture, and coordinating with other relevant departments to investigate and address any reported concerns.

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

The company has established a structured grievance redressal mechanism to address human rights concerns. Grievances can be raised through the Whistleblower Policy, which provides a confidential and secure channel for employees to report any violations or concerns related to human rights.

Upon receipt, the complaint is initially reviewed by the local Human Resources representative, in collaboration with the unit head, to ensure a timely and impartial investigation. The matter is then escalated to Corporate HR, which ensures that appropriate action is taken in alignment with the company's Human Rights Policy, Code of Conduct, and applicable legal requirements.

All grievances are addressed with the utmost sensitivity and seriousness to ensure the protection of individual rights and to foster a safe and inclusive workplace environment.

<https://ionexchange.global.com/pdf/ionindia/Whistle%20Blower%20Policy.pdf>

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
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.

Yes.

The Company has a robust grievance redressal mechanism that ensures complete protection of complainants against any form of retaliation, intimidation, or harassment during and after the investigation process. Upholding the principles of natural justice and fairness, the Company guarantees confidentiality throughout the inquiry and resolution phases. Strict measures are in place to protect complainants from any adverse consequences such as unfair termination, demotion, suspension, hostile work environment, or any form of discriminatory or biased behaviour. All such matters are handled with utmost sensitivity and in accordance with the Company's anti-discrimination and anti-harassment policies.

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

Yes.

The Company incorporates human rights compliance as an integral part of all its commercial agreements and contracts. These agreements include specific clauses mandating adherence to applicable laws and ethical standards, including those relating to the prevention of child labour, forced labour, workplace safety, and non-discrimination. These provisions ensure that all business partners and vendors align with the Company's values and legal responsibilities regarding human rights.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other - Please specify	-

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

No risk/ concern has arisen and there is no necessity for corrective action.

Leadership Indicator

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

No human rights-related grievances or complaints were reported during the reporting period. Consequently, there was no requirement to modify or introduce any new business processes. However, the Company continues to review its policies and practices proactively to align with evolving human rights standards and ensure a safe, inclusive, and equitable work environment.

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

The Company is firmly committed to respecting and promoting human rights across all its operations. Our internal human

rights due diligence is embedded within our HR and compliance frameworks and covers areas such as non-discrimination, equal opportunity, prevention of forced and child labour, and workplace safety. These aspects are routinely monitored and assessed across business units. We actively ensure that our operations, including those of our contractors and business partners, align with our Human Rights Policy, which is publicly available on the Company's website.

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

The company's administration remains conscious about the accessibility requirements as outline in the Rights of Persons with Disabilities Act 2016. Additionally the company is taking further steps to ensure employees and/or visitors with disabilities can safely and effectively navigate to the workplace.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at workplace	NIL
Child Labour	NIL
Forced Labour/ Involuntary Labour	NIL
Wages	NIL
Other human rights related issues	NIL

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

There were no risks or concerns identified during the reporting period that warranted corrective action.

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	Unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Renewable sources			
Total electricity consumption (A)	GJ	1830.73	1667.60
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	1830.73	1667.60
Non-renewable sources			
Total electricity consumption (D)	GJ	53788.81	47838.89
Total fuel consumption (E)	GJ	56954.76	55246.66
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	110743.57	103085.56
Total energy consumed (A+B+C +D+E+F)	GJ	112574.31	104753.16
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/ INR	0.000004432	0.000004805

Parameter	Unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	GJ/USD	0.00009081	0.00009769
Energy intensity in terms of physical output			
Energy intensity (optional) – the relevant metric may be selected by the entity			

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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

Bureau Veritas (India) Private Limited

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.** No

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

Parameter	Unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	7967	236
(iii) Third party water	KL	315133	302484
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	323100	302720
Total volume of water consumption (in Kilolitres)	KL	104582	96266
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/ INR	0.00000412	0.00000442
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/ INR	0.00008436	0.00008977
Water intensity in terms of physical output	-	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

Bureau Veritas (India) Private Limited

4. Provide the following details related to water discharged:

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii)) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to Third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment* Note - Water is treated in ETP (primary, secondary and tertiary) before being sent to CETP	213535	206454
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in Kilolitres)	213535	206454

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.

Bureau Veritas (India) Private Limited

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

Yes, Ion Exchange (India) Ltd has implemented robust effluent management mechanisms at its key manufacturing locations, reflecting the company's commitment to environmental stewardship and sustainable industrial practices.

At the Gujarat resin manufacturing facility, which produces cation and anion exchange resins for water, wastewater, and specialty non-water applications, an advanced effluent treatment system is operational. The facility generates approximately 1,300 kilolitres per day (KLD) of wastewater, which is segregated based on chemical characteristics for efficient treatment through dedicated processing streams.

Using cutting-edge wastewater treatment technologies, the plant recovers and recycles nearly 700 KLD of treated water for reuse in manufacturing processes, thereby significantly reducing freshwater consumption. The remaining 600 KLD of treated effluent is discharged in full compliance with the discharge norms of the Ankleshwar GIDC Common Effluent Treatment Plant (CETP), as per regulatory approvals.

To advance its sustainability agenda, the company is also in the process of evaluating proprietary brine concentration technology aimed at achieving full Zero Liquid Discharge. Once implemented, this will drastically reduce the residual liquid discharge and enhance the facility's environmental performance.

In addition, at the Patancheru chemical manufacturing unit, the company currently recycles approximately 20 KLD of effluent using a wastewater treatment plant equipped with an Evaporator system. This facility is undergoing a major upgrade to achieve ZLD compliance with a capacity of 52 KLD, further reinforcing the company's commitment to resource conservation and circular water usage.

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

Parameter	Please specify unit	Current Financial Year 2024-25	Current Financial Year 2024-25
NOx	µg/m ³	23.63	21.31
SOx	µg/m ³	18.04	19.89
Particulate matter (PM10)	µg/m ³	51.16	86.53
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

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.

Bureau Veritas (India) Private Limited

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

Parameter	Unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3591	3559
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10530	9181
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	t CO ₂ e/ INR	0.000000556	0.000000584
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	t CO ₂ e/ USD	0.00001139	0.00001188
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

Bureau Veritas (India) Private Limited

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. Yes, Ion Exchange (India) Ltd. Has undertaken a series of initiatives to reduce its greenhouse gas (GHG) emissions across its operations. These efforts are aligned with the company's broader environmental objectives and its aspiration to become Carbon Net Zero by 2030.

Key GHG Reduction Projects include:

1. Installation of rooftop solar PV systems with a cumulative capacity of 1,105 KWp to harness renewable energy.
2. Deployment of energy-efficient screw chillers with brine systems.

3. Use of cleaner fuels such as LPG and CNG in boilers and ovens.
4. Adoption of battery-operated electric forklifts and stackers.
5. Use of electric buses for internal mobility.
6. Installation of non-electric wind turbo-ventilators for roof ventilation.
7. Deployment of 5-star energy-efficient HVAC systems with inverter and VRF technology.
8. Widespread adoption of LED lighting systems with occupancy sensors.
9. Replacement of worm gearboxes with energy-efficient planetary gearboxes in reactors.
10. Use of fluid bed dryers instead of traditional rotary vacuum paddle dryers.
11. Deployment of energy-efficient diesel generators.
12. Installation of variable frequency drives (VFDs) on pumps and fans.
13. Use of energy-efficient cooling towers.
14. Installation of filter press systems in place of decanters (centrifuges).
15. Implementation of steam condensate recovery systems and upgraded steam traps.
16. Adoption of energy-efficient motors.
17. Use of transparent roofing sheets to maximize natural daylight.
18. Installation of high-performance thermal insulation to minimize heat loss.
19. Extensive tree plantation programs to improve carbon sequestration and green cover.

These projects demonstrate our commitment to reducing carbon intensity, optimizing energy use, and integrating sustainability into all facets of our operations. The company continues to invest in renewable energy and energy-efficient technologies, supported by favourable government policies and technological advancements, to ensure cost-effective and impactful progress toward its Net Zero vision.

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

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.035	0.036
E-waste (B)	0.000	0.0
Bio-medical waste (C)	0.000	0.0
Construction and demolition waste (D)	0.000	0.0
Battery waste (E)	0.000	0.396
Radioactive waste (F)	0.000	0.0
Other Hazardous waste. Please specify, if any. (G)	16007	13849
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	229	151
Total (A+B + C + D + E + F + G + H)	16237	14001
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR)	0.000000639	0.000000652
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)(MT/USD)	0.00001310	0.00001326
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Category of waste		
(i) Recycled	0.00	0
(ii) Re-used	0.00	8.51
(iii) Other recovery operations	0.00	2.62
Total	0.00	11.13

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

Category of waste		
(i) Incineration	53.29	0
(ii) Landfilling	0	3.83
(iii) Other disposal operations	16284	13027
Total	16337	13031

Note: PPP conversion rate (levelised) taken from IMF national currency per international dollar

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.

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

Ion Exchange (India) Ltd. is committed to sustainable and responsible waste management as a core component of its environmental practices. The company follows a comprehensive waste management framework to ensure that both hazardous and non-hazardous wastes are handled, treated, and disposed of in an environmentally sound manner.

Hazardous Waste Management:

All hazardous waste generated during manufacturing and operational processes is securely stored and sent for scientific treatment and disposal to Common Hazardous Waste Treatment, Storage, and Disposal Facilities (CHWTSDF), which are duly authorized by the State Pollution Control Board (SPCB). As a registered member of the CHWTSDF, the company ensures compliance with all applicable environmental regulations. Disposal methods include secure landfilling and high-temperature incineration, in line with regulatory standards, ensuring safe and risk-free handling of such waste.

E-Waste Management:

The company has implemented a structured e-waste disposal program in collaboration with SPCB-authorized e-waste recyclers. All electronic waste generated at the company's facilities is routed through these licensed agencies for eco-friendly recycling, dismantling, and safe disposal, thereby preventing environmental contamination and promoting circular economy practices.

Reduction of Hazardous and Toxic Chemicals:

In its commitment to pollution prevention and sustainable operations, Ion Exchange (India) Ltd. continuously evaluates and modifies its processes to reduce the use of hazardous substances. Key initiatives include:

- Substitution of hazardous chemicals with safer, environmentally benign alternatives wherever feasible.
- Adoption of green chemistry principles in product development and process design.
- Implementation of closed-loop systems to minimize exposure and prevent accidental releases.
- Investment in advanced process control technologies to optimize chemical usage and reduce waste generation at source.

The company also provides regular training and awareness programs for employees and operational staff on safe handling, storage, and emergency response related to hazardous materials.

These integrated efforts reflect Ion Exchange (India) Ltd.'s proactive approach to environmental responsibility, ensuring that waste is minimized, resources are conserved, and compliance with environmental standards is consistently maintained.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable	-	-	-	-	-

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

Yes, Ion Exchange (India) Ltd. is fully compliant with all applicable environmental laws, regulations, and guidelines in India. This includes the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environmental (Protection) Act, along with relevant rules and amendments notified by central and state authorities. The company maintains valid consent, authorizations, and approvals from the respective State Pollution Control Boards (SPCBs) and adheres to prescribed norms for emissions, effluent discharge, and waste management. There have been no instances of non-compliance during the reporting period.

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

Leadership Indicator

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

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

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

As per recent assessment report released by Central Ground Water Authority (CGWA) in December, 2024, none of the Company's plants are located in the water stress area. Thus, the disclosure is not applicable.

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – 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	-	-
Total water discharged (in kilolitres)	-	-

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

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

Parameter	Unit	Current Financial Year 2024 - 25	Previous Financial Year 2023 - 24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. – Not applicable

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

Yes, Ion Exchange (India) Ltd. has implemented several resource efficiency and environmental impact reduction initiatives across its operations. Key initiatives include:

- **Wastewater Reuse and Recycle Systems:** Advanced treatment technologies enable the recovery of a significant portion of process wastewater, which is recycled back into operations. For instance, nearly 700 KLD of treated water is reused at our Gujarat resin plant, reducing reliance on freshwater sources.
- **Effluent Segregation and Targeted Treatment:** Wastewater streams are categorized based on chemical characteristics, allowing for more efficient and tailored treatment. This enhances water recovery and minimizes environmental discharge.
- **Implementation of Energy-Efficient Equipment:** Adoption of energy-efficient chillers, LED lighting with occupancy sensors, and Variable Frequency Drives (VFDs) for pumps and fans has led to measurable reductions in energy consumption and carbon emissions.
- **Use of Renewable Energy:** Rooftop solar photovoltaic systems (totaling 1105 kWp) have been installed at multiple locations, reducing grid dependency and contributing to GHG emission reductions.
- **Brine Concentration Technology for ZLD:** Cutting-edge technology has been developed for Zero Liquid Discharge (ZLD) at our Gujarat facility, targeting complete elimination of liquid effluent discharge in the near future.
- **Reduction in Hazardous Chemicals:** Wherever feasible, process innovations have allowed for the substitution of hazardous substances with safer alternatives, in line with green chemistry principles.

Outcomes of these initiatives include:

- Substantial reduction in freshwater consumption.
- Improved energy efficiency and lower carbon footprint.
- Enhanced compliance with environmental norms.
- Reduced volume of waste sent to disposal facilities.

Further information is available in the Essential Indicator - Principle 6, Sl. No. 4 of this BRSR report.

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

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

Yes, the Company has a comprehensive Business Continuity and Disaster Management Plan, anchored by a standardized "Emergency Preparedness and Response" protocol applicable across all manufacturing units. This plan identifies potential risks-such as natural disasters, technological failures, health emergencies, and cyber threats- and outlines preventive, mitigation, and response measures. Integrated with our Enterprise Risk Management framework, it ensures minimal operational disruption and safeguards employee welfare and company assets. We maintain both near and far Disaster Recovery (DR) sites with real-time data synchronization, regular data back-ups, cybersecurity audits, vulnerability assessments, and endpoint protection. Remote access is secured through encrypted protocols and firewall protection

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

As of now, no significant adverse environmental impacts have been identified or reported from our value chain. While formal monitoring mechanisms are currently in the development phase, the Company has initiated steps to evaluate and document potential environmental risks across the value chain. These efforts are being guided by our existing sustainability practices and regulatory commitments. We are in the process of implementing structured assessments and supplier engagement frameworks to proactively identify, monitor, and mitigate any future environmental impacts arising from our upstream or downstream operations

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

PRINCIPLE 7: Businesses, when engaging 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:

The company is associated with 15 trade and industry chambers/ associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State /National)
1	Confederation of Indian Industry	National
2	Bombay Chamber of Commerce and Industry	State
3	Indian Desalination Association	National
4	Indian Chamber of Commerce	National
5	Indian Environmental Association	National
6	Process Plant & Machinery Association of India	National
7	Indian Chemical Council	National
8	Water Quality India Association	National
9	Federation of Indian Export Organisation	National
10	The Fertilizer Association of India	National

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

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

Leadership Indicator

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

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	aFrequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Sustainable water management; industrial wastewater treatment; non-electric and advanced water purification (alkaline, hydrogen, softened water); circular economy; use of alternate water sources	Submissions to Ministry of Jal Shakti, CPCB, DPIIT on ZLD mandates, decentralized water systems, water efficiency labelling	No – While our policy advocacy submissions and engagements are not disclosed publicly due to confidentiality and regulatory protocols, they are well-documented internally through emails, meeting minutes, position papers and records of interactions with stakeholders. Key outcomes may	Reviewed by Apex Management Team with Board representation	
2	Alignment with Jal Jeevan Mission, Swachh Bharat Mission, Make in India; support for SDGs 6, 7, 9, 12, and 13	Policy dialogues, internal alignment of advocacy with national missions and SDGs; promotion of low-footprint and clean tech innovations		Reviewed by Apex Management Team with Board representation	

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	aFrequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
3	Regulatory framework development and standard-setting for water reuse and discharge norms	Engagement via leadership roles in industry associations: ICC, ASSOCHAM Water Council (TBD), Chair – CII Council on New Technologies, VP – Water Quality Association of India, Board Member – PPMI and Indian Environment Association	occasionally be reflected in industry association reports or shared during conferences and consultations	Reviewed by Apex Management Team with Board representation	
4	Evidence-based, transparent and sustainability-driven policy engagement	Governance under internal protocols; all advocacy approved by Apex Management Team		Reviewed by Apex Management Team with Board representation	

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicator

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

The Company undertakes its CSR initiatives directly and through implementing agency in accordance with the applicable laws.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable			No		

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
	Not Applicable					

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

Ion Exchange has a structured grievance redressal mechanism in place to actively listen to, assess and respond to concerns raised by local communities. Regular community engagement is conducted through field visits by dedicated personnel, allowing for proactive identification of potential issues. These interactions are supported by our CSR arm, the Ion Foundation, in collaboration with credible NGO partners who facilitate on-ground implementation and feedback collection.

Any grievances received are formally recorded, assessed, and resolved in coordination with relevant departments. To date, no formal community grievances have been reported. Nevertheless, the system remains active and responsive to ensure timely redressal and continuous improvement in community relations.

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Directly sourced from MSMEs / small producers	22.6%	20.8%
Directly from within the India	90.0%	87.3%

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	Current Financial Year 2024-25	Previous Financial Year 2023-24
Rural	1.96%	2.64%
Semi-urban	6.19%	18.07%
Urban	17.93%	7.54%
Metropolitan	73.91%	71.75%

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

Leadership Indicator

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

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

Sr. No.	State	Aspirational Districts	Amount spent (In INR)
		NIL	

At present, the company has not undertaken any CSR projects in the government identified aspirational districts. This is primarily due to the significant geographical distance between these districts and our operational sites. Instead, our CSR efforts have been concentrated in regions where we have a physical presence, such as Telangana, Navi Mumbai, Goa, Palghar, Ankleshwar, and Tamil Nadu, ensuring meaningful engagement with and measurable impact on local communities. We remain open to exploring opportunities in aspirational districts where alignment with our operational and community outreach capabilities is feasible.

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

Currently, the company does not have a formal preferential procurement policy focused on sourcing from suppliers belonging to marginalized or vulnerable groups. The nature of our procurement involves large-scale purchases of industrial goods and specialized components, which are typically sourced from established suppliers.

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

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

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefits share
	-	-		

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

We are deeply committed to inclusive and sustainable development, and our CSR initiatives reflect our intent to create long-term value for society. Guided by our Board-approved CSR Policy, we undertake targeted interventions in the areas of:

- Education – scholarships for underprivileged students, after-school support, STEM education, and “Science on Wheels” initiatives.
- Health and Hygiene – primary healthcare support, sanitation infrastructure, and safe drinking water projects.
- Skill Development – vocational training for youth and women to promote financial independence.
- Environment – afforestation drives, community-based water conservation, and renewable energy adoption programs.

These programs have benefited thousands of individuals, especially from disadvantaged and marginalized sections of society, across states including Maharashtra, Telangana, Tamil Nadu, Gujarat, and Goa.

Sr. No.	CSR Project	Number of person benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	43480	100% of the projects serve the beneficiaries who are from the underprivileged, marginalized, vulnerable and backward community of the society.
2	Health & Hygiene	17403	
3	Drinking Water facilities	3495	
4	Rural Development	411	
5	Skill Development	282	

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicator

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

Ion Exchange has established a robust, multi-tiered mechanism for registering and resolving consumer complaints. All complaints are systematically logged through our Customer Relationship Management (CRM) system by designated Customer Relationship Officers (CROs) across our offices. Once registered, the complaint is routed to the appropriate authority—such as factory heads or business unit leaders—based on the product category and issue type. After investigation and resolution, the outcome is updated in the CRM system, and the CRO ensures final closure only after customer confirmation, ensuring a transparent, traceable process.

For Home Water Solution products, we operate a dedicated customer service call center, supported by multiple digital channels including a WhatsApp helpline, website chatbot, and active social media monitoring. All digital queries and complaints are directed to relevant teams for prompt resolution, ensuring customers receive timely support through their preferred communication channels.

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

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

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

	Current Financial Year 2024-25			Current Financial Year 2024-25		
	Received during	Current Financial Year 2024-25	Remarks	Received during	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	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	-
Other	-	-	-	-	-	-

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

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

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

Ion Exchange has created framework / policy on cyber security and risks related to data privacy and all available on official webpages of Ion Exchange Global and ZeroB.

Web-link:

(a) <https://ionexchangeglobal.com/app/uploads/2025/05/Privacy-Policy.pdf>

(b) <https://ionexchangeglobal.com/terms-of-use/>

(c) <https://www.zerobonline.com/privacy-policy/>

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

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches : Nil

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

c. Impact, if any, of the data breaches : Not applicable

Leadership Indicator

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

Yes.

Information on the Company's products and services can be accessed via various public domains - websites such as Ion Exchange's official website and social media platforms such as Facebook, LinkedIn, Twitter and YouTube. Following are the web links:

<https://ionexchangeglobal.com>,

<https://hydramem.com>.

<https://ionresins.com>,

<https://www.zerobonline.com>,

<https://www.labwater.in>,

<https://zerobhydrolife.co.in/>,

<https://www.facebook.com/IONEXCHANGE/>,

<https://www.linkedin.com/in/ion-exchange-india-limited-43a0126a/>,

https://twitter.com/IEI_Ltd,

<https://www.youtube.com/channel/UCqSuT-yd40l7RZ4p5UXuKbA>

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

At Ion Exchange, we are committed to promoting the safe and responsible use of our products and solutions. The following steps are undertaken to educate our consumers:

- All chemical products and resins are accompanied by Material Safety Data Sheets (MSDS) and Operation & Maintenance manuals to guide users on safe handling, usage, and disposal.
- Home Water Solution products are shipped with detailed installation instructions, product specifications, and maintenance guidance.
- We leverage digital platforms, including product-specific QR codes, to give customers easy access to usage guidelines, videos, and best practices.
- Training programs and awareness campaigns are periodically organized in partnership with channel partners, especially for institutional clients and large-scale water treatment installations.

Sustainability is embedded in our innovation strategy, and we continuously work with customers to integrate eco-friendly practices and materials into our offerings, while ensuring users are informed about their safe and responsible usage.

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

For our Home Water Solutions portfolio, any planned or unplanned service disruptions are promptly communicated to customers through banner notifications on our official website. Additionally, our CRM and customer service teams are empowered to notify affected users directly via email, SMS, or call, ensuring that essential updates are communicated efficiently and proactively.

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

Yes.

The company ensures that all mandatory product information is clearly displayed in compliance with applicable legal requirements. In addition, Home Water Solution and Chemical Division products feature QR codes that provide customers with access to extended product details, warranty information, and service contacts.

We are committed to transparency and fair business practices. None of our products omit critical information that may affect a customer's ability to make an informed decision. Across Ion Exchange and its group companies, customer rights, grievance redressal mechanisms, and corporate commitments are clearly communicated through relevant documentation, websites, and helplines.

Customer satisfaction assessment is a continuous process embedded into our business operations. We conduct annual customer satisfaction surveys with our industrial customers. Additionally, our dealers and service partners regularly gather feedback from end-users to assess product performance and service quality. This information is shared internally with product manufacturing divisions to drive improvements across the value chain.

Alignment of BRSR principles with the SDGs

Principle SDG	Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7	Principle 8	Principle 9
			✓	✓				✓	
			✓			✓		✓	
			✓					✓	✓
			✓	✓	✓			✓	
		✓				✓		✓	
		✓				✓	✓		
		✓	✓		✓			✓	
		✓				✓	✓		
		✓				✓	✓		
			✓	✓			✓	✓	
		✓				✓			✓
		✓				✓	✓	✓	
	✓		✓	✓	✓			✓	
	✓						✓	✓	



Alignment of BRSR principles with the Sustainable Development Goals



Sustainable Development Goals adopted by Ion Exchange (India) Ltd.