

“ANNEXURE – 9”

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24100MH2004PLC144295
2.	Name of the Listed Entity	Fineotex Chemical Limited
3.	Year of incorporation	2004
4.	Registered office address	Level 4, Ariisto House, Junction of Telli Galli & Phadke Road, Opposite Hubtown Solaris, Andheri East, Mumbai - 400069, Maharashtra, India
5.	Corporate address	Level 4, Ariisto House, Junction of Telli Galli & Phadke Road, Opposite Hubtown Solaris, Andheri East, Mumbai - 400069, Maharashtra, India
6.	E-mail	investor.relations@fineotex.com
7.	Telephone	+91 22 26559174/75/76
8.	Website	www.fineotex.com
9.	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) The National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	Rs. 11,645.00 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sanjay Tibrewala Executive Director & CFO Telephone Number: 022-26559175 E- mail ID: info@fineotex.com
13.	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)?	Standalone Basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

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	Manufacturing	Speciality Chemicals	100%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Textile, Oil & Gas, Hygiene & Cleaning	20	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	1	7
International	-	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	14
International (No. of Countries)	70

b. What is the contribution of exports as a percentage of the total turnover of the entity? - 15.30%

c. A brief on types of customers: We cater to the customers across Pan India in various industries which includes textile, Oil & gas and a variety of industry sectors. These include food & beverage, oil, gas & chemicals, cement, mining, pharmaceuticals & healthcare, textiles, fertilizer, real estate and others in the category of B2B, B2C and other channels.

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)	120	89	74.17	31	25.83
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	120	89	74.17	31	25.83
WORKERS						
4.	Permanent (F)	94	81	86.17	13	13.83
5.	Other than Permanent (G)	86	83	96.51	3	3.49
6.	Total workers (F + G)	180	164	91.11	16	8.89

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)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation / Inclusion / Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57
Key Management Personnel	1	0	0

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate %)			FY 2024-25 (Turnover rate %)			FY 2023-24 (Turnover rate %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.25	1	4.25	2.68	4	6.25	2	1	3
Permanent Workers	1	0	1	1.02	0	1.02	2	0	2

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

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

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)*	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	FSPL Specialities Private Limited	Subsidiary	100%	No
2.	Manya Manufacturing India Private Limited	Subsidiary	100%	No
3.	Fineotex Malaysia Limited	Subsidiary	100%	No
4.	Fineotex Biotex HealthGuard FZE	Subsidiary	100%	No
5.	Finoclean Specialities Private Limited	Subsidiary	100%	No

*List of step-down subsidiaries are not mentioned. For the details of over all group company structure, please refer to the AOC-1 to the financial statements of the Company forming part of this Annual Report.

VI. CSR Details

24. (a) Whether CSR is applicable as per Section 135 of Companies Act, 2013:	Yes
b. Turnover (In ₹ Lakhs)	39,687.83
c. Net worth (In ₹ Lakhs)	75,429.50

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)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. www.fineotex.com	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		0	0	-	0	0	-
Employees and Workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Others (Please Specify)		0	0	-	0	0	-

*Workers can reach out to FCL through Drop Boxes placed on the factory premises for any grievances.

**FCL investors consist solely of Promoters and Non-Promoters Shareholders. Any grievances originating from shareholders can be communicated through the contact information provided on FCL website. <https://fineotex.com/investor-relation/>

***FCL has implemented a Grievance Redressal Procedure to resolve complaints from employees and workers. The details of this procedure can be found on FCL website at the provided link. <https://fineotex.com/policy/>

****Customers and Value Chain Partners can register their grievances by directly contacting the marketing team or Service Team and Procurement Team respectively. <https://fineotex.com/contact/>

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.	Hazardous Products	Opportunity	GHS classification as per Globally accepted GHS Symbol	-	Positive
2	Sustainable Product development and Procurement Process	Opportunity	Encouraging manufacturing of sustainable products by systematically eliminating & replacing toxic chemical and shifting to renewable materials, lifecycle management throughout the product cycle.	-	Positive
3	Social Accountability	Opportunity	Company has defined a code of conduct for every stakeholders like social surrounding, vendors, customers, investors, employees and visitors to observe the processes to protect from environment, social and safety standards during manufacturing, distribution with ethics, sustainability & human rights.	-	Positive
4	Occupational Health & Safety	Risk	Various measures to observe the implementation of OHSAS are invariably follow for the protection of water , air and human being etc through the product cycle till the end disposal.	We have a dedicated Safety teams to implement the best practices on health and safety. We also have ISO 45001 certified safety standards to mitigate the safety risk from operations.	Negative
5	Water Management	Risk	Water is a critical input in chemical production. Companies with water intensive operations face a greater risk of operational disruption due to water scarcity, which can also increase water procurement prices and capital expenditures. Similarly, chemical manufacturing generates process wastewater that must be treated before disposal. Non-compliance with water quality regulations may result in regulatory compliance and mitigation costs.	As a chemical manufacturing entity, we prioritize the capacity to regulate water usage. Collected rinse water from specific units is reused. The Effluent Treatment Plants play a vital role in making wastewater reusable through primary and secondary process. It is a specialized treatment plan that is used to purify industrial wastewater through physical, chemical, and biological processes. This makes it safe to discharge into the environment or potentially reuse. These initiatives showcase our commitment to responsible water stewardship.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Governance and Ethics	Opportunity	A strong corporate culture that reinforces ethical behaviour creates a significant governance opportunity. This enhances stakeholder trust and positions the organisation as a responsible and reliable partner improving the long-term resilience and reputation. The strong discipline through anti-corruption and anti-competitiveness whistle blower policy.	-	Positive
7	Cybersecurity and data privacy	Risk	Cybersecurity and data privacy risks pose significant challenges for business, including the threats of cyber-attacks, data breaches, regulatory non-compliance operational disruption, supply chain vulnerabilities, reputational damage, and financial implications. The company is a certified ISO 27001.	FCL has established a strategic and robust mechanism to safeguard data by implementing Information Security and Management Policy.	Negative
8	Risk Management	Opportunity	The organisation's risk management framework is distinguished by its integrated and forward-looking approach, embedded across all business functions. It systematically covers a wide spectrum of risks, including environmental, operational, technological, regulatory, and market-related aspects. A key feature is the proactive identification of emerging risks such as cybersecurity threats, evolving global compliance requirements, and sustainability-related challenges. The framework is strengthened through continuous monitoring, regular risk reviews, and inputs from industry experts and advisors. Additionally, risk management is closely aligned with strategic initiatives such as sustainable product development and regulatory compliance, supported by structured policies, defined controls, and robust contingency planning. This ensures business continuity and operational resilience.	We have a separate risk management committee. This Committee oversees risk identification, assessment and mitigation that could impact the Company. The Committee's responsibilities include monitoring the Company's risk profile, reviewing risk management policies and ensuring the implementation of effective risk mitigation strategies.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	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://fineotex.com/policy/								
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.	Y	Y	Y	Y	Y	Y	Y	Y	Y
	a) ISO14001:2015 Environmental Management System b) ISO 9001:2015 Quality Management System c) ISO 45001:2015 Occupational Health and Safety Management Systems d) ISO 14505 and ISO 20000 (obtained in 2020-21) e) ISO 14064-1:2018 Greenhouse Gas (GHG) f) ISO 27001:2022 Information Security Management System g) Global Organic Textile Standard (GOTS) certified h) Hazard Analysis Critical Control Point (HACCP) Certification i) Indian Green Building Council j) SA8000-Social Accountability Certification k) Star Export House l) WHO Good Manufacturing Practice certified m) Zero Discharge Hazardous Chemicals (ZDHC) Gateway certified								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	-	-	-	-	-	-	-	-
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Fineotex is in the process of formulating goals and targets laying. Fineotex recognizes the necessity of establishing benchmarks for measuring progress toward all the principles mentioned in the National Guidelines for Responsible Business Conduct (NGRBC). As our organization is in the early phases of implementing Environmental, Social, and Governance (ESG) practices, we intend to define our aims and objectives in forthcoming phase. We are committed to improving our ESG processes and outcomes, and we look forward to sharing our success in the future.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	We are pleased to present the 5th edition of Fineotex's Business Responsibility and Sustainability Report for FY2025-26. Sustainability continues to be deeply embedded in our operations and culture. Our commitment to environmental stewardship and workplace safety is driving us towards a future where we thrive in harmony with the world around us. This has helped us achieve the tag of Great Place to Work. At Fineotex, ESG is no longer a parallel function or a reporting requirement—it is a fundamental driver of our growth, resilience, and long-term value creation. We continue to face evolving ESG challenges, particularly in efficient resource utilisation, water stewardship, and responsible waste management. Environmental discipline, social responsibility, and governance rigor are embedded into our day-to-day decision-making. Our CSR initiatives remain a cornerstone of our ESG approach, helping build trust and long-term relationships with communities. Going forward, we will continue to focus on high-impact, outcome-driven CSR programmes aligned with both community needs and business priorities. Our social initiatives across education, healthcare, and skilling continued to create meaningful outcomes for communities, supporting inclusive growth and livelihoods. People remained at the centre of our journey, with sustained focus on safety, well-being, diversity, and inclusion. Robust governance practices anchored our ESG performance, reinforcing transparency, ethical conduct, and risk resilience. One significant step we have taken towards sustainability is the installation of a solar rooftop system at our Ambernath plants. This move not only reduces our carbon footprint but also sets a great example for embracing renewable energy sources. Moreover, our efforts to manage water resources responsibly are evident through reuse of wastewater for gardening within our premises after treatment in our Sewage Treatment Plants (STP). Safety is at the core of all our operations, and our robust Occupational Health and Safety (OHS) system ensures that our employees and workers have a safe working environment. Our Safety initiatives, focusing on raising awareness and cultivating a safety-first culture through weekly dedicated training sessions, in nurturing a safe workplace. Our collective goal is to transition from a compliance-driven approach to a performance-driven ESG culture—ensuring that Fineotex continues to grow as a responsible, resilient, and future-ready organisation.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Administrative Committee of the Board of Directors of the company is the highest authority for implementation and oversight of the Business Responsibility policy and Sustainability related matters.								
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 administrative committee is responsible for making decision related to the sustainability related issues.								

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Yes, the Administrative Committee performs the review of all the policies as necessary, particularly in response to changes in statutory requirements.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	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	Not Applicable								

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

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.

This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions.

Essential Indicators

- Percentage coverage by training and awareness programs on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	7	Business and operational performance of the Company, update on sustainability & ESG initiatives, update on CSR initiatives, ESG awareness session, Risk management awareness session	100%
Key Managerial Personnel	7	Update on CSR initiatives, ESG awareness session, Risk management awareness session Human Rights, Code of Conduct, Self-Development, Time Management.	100%
Employees other than BoD and KMPs	1	Human Rights, Health & Safety, Code of Conduct, Prevention of Sexual Harassment, Performance Improvement, Awareness Session on Health and Safety, Communication Skills etc.	100%
Workers	67	Health and safety training for material handling, PPE application, Fire Hydrant, Foam Monitor training, Firefighting equipment, Operational Training, First Aid, Spillage, Energy Conservation & Climate Change, Waste handling, Segregation, Work functional trainings etc.	100%

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

Fineotex remains unwaveringly committed to full compliance with the Companies Act, 2013 and SEBI enabling the Company to maintain a consistent record of zero fines and penalties.

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
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, Fineotex Chemicals has an Anti-Bribery and Anti-Corruption Policy which is available on the company's website. The web link of Anti-Bribery and Anti-Corruption Policy of the company is <https://fineotex.com/wp-content/uploads/2023/08/Anti-Bribery-and-Anti-Corruption-Policy.pdf>

The policy facilitates ethical decision-making and reinforces the Company's culture of transparency in all its dealings. This policy applies to all employees and business partners of the Company. The objective of this Policy is to ensure that neither Fineotex nor any of its employees, directors, agents, associates, vendors, consultants, advisors, representatives or intermediaries indulge in any acts of 'Bribery' or 'Corruption' in discharge of their official duties towards the Company, either in their own name or in the name of the Company.

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

Particulars	FY2025-26	FY2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

Company has Code of Conduct for the Board of Directors and senior management personnel which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company. The Company receives an annual declaration from its Board of Directors and senior management personnel regarding the entities in which they are interested, and ensures requisite approvals as required under the applicable laws are taken prior to entering transactions with those entities.

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

Not Applicable

8. Number of days of accounts payables in the following format

Particulars	FY2025-26	FY2024-25
Number of days of accounts payables	60	70

9. Open-ness of business

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

Parameter	Metrics	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1.36	1.88
	b. Number of trading houses where purchases are made from	20	17
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	95.65	89.76
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	60.69	70.77
	b. Number of dealers / distributors to whom sales are made	541	563
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	32	45
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.08	4.16
	b. Sales (Sales to related parties / Total Sales)	0.76	0.63
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	94.89	55.56
	d. Investments (Investments in related parties / Total Investments made)	22.91	5.66

Leadership Indicators

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

Covered under all quality management processes. The company has obtained the certification of ISO 14001, 9001 and SA 8000.

Total Number of awareness programmes held	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
10	Sustainable Procurement Process	45%

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-

The Company has established a code of conduct for its board of directors and key managerial personnel (KMP), mandating them to abstain from any business, relationship, or activity that could potentially conflict with the Company's interests.

The Company obtains annual declarations from members of the Board detailing entities in which they have an interest, and such declarations are updated on an ongoing basis to reflect any changes. Transactions with these entities are permitted only after ensuring compliance with applicable statutory provisions and the Company's policies, including obtaining all necessary approvals prior to execution. The policy is placed on the Company's website at www.fineotex.com. Further, in the meetings of the board, the directors abstain from participating in the matters in which they are concerned or interested.

PRINCIPLE 2:

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicators

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

	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D	20.89	31.40	The cost encompasses all expenditure including the expenditure made on environment & sustainability related projects and adding social value to its products.
Capex	3.17	0	Includes investments in CO2 and other Air Emission (SOx, NOx and dust) reduction, water conservation and effluent treatment, solid waste utilisation, improvement of safety, employee welfare initiatives, Operation of Solar Panel, Medical equipment, waste heat recovery system, waste management.

Note: FCL aspires to deliver its products with an optimal level of customer satisfaction. Concurrently, the company embeds the industry's best practices in its business operations to minimize its environmental and social impact. Fineotex operates advanced laboratories accredited by the National Accreditation Board for Testing and Calibration Laboratories (NABL), supporting high standards of testing, analysis and product development. Fineotex's R&D team comprises experienced experts.

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No):** Yes
- b. If yes, what percentage of inputs were sourced sustainably?** About 90%
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life,**
 - a. Plastics (including packaging)-** Nil
 - b. E-waste-** Nil
 - c. Hazardous waste-** Nil
 - d. Other waste-** Solid waste plastic packaging material scrap is disposed-off to the authorized resellers.

The company dispose-off its packaging material solid waste plastic in the manner agreed by the Pollution Control Board.

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

Yes, the Fineotex is in compliance with the requirements of Extended Producer Responsibility (EPR) under the Plastic Waste Management Rules, 2016 (as amended) and the Company has obtained EPR authorization under the 'Importer' categories from the Central Pollution Control Board (CPCB) under Registration No. IM-01-000-12-AAACF8360M-23. We also have Waste Collection Plans as per the EPR Plan and have been submitted to the respective Pollution Control Boards. Further, the Company has obtained EPR authorization under the 'Brand Owner' categories from the Central Pollution Control Board (CPCB) under Registration No. BO-20-000-02-AAACF8360M-25.

Leadership Indicators

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

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

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY2025-26	FY2024-25
Drums & Packaging Materials	0.13	0.39

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

Solid waste packaging material scrap is disposed-off to the authorized resellers.

	FY2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	56 MT	0	93 MT	34 MT	0	146.65 MT
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	89	89	100	89	100	0	0	0	0	0	0
Female	31	31	100	31	100	0	0	0	0	0	0
Total	120	120	100	120	100	0	0	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	81	81	100	81	100	0	0	0	0	0	0
Female	13	13	100	13	100	0	0	0	0	0	0
Total	94	94	100	94	100	0	0	0	0	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	6.05	4.80

*For the purpose of calculating the spending on measures towards well-being of employees and workers, the Company has considered the expense incurred towards spending on Group accidental accident, natural death, Group Medclaim and other relevant expenses.

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

Benefits	FY2025-26			FY2024-25		
	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	30.84	20.56	Yes	62.75	37.25	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	0.47	0.93	Yes	0	2.04	Yes
Others	100	0	Yes	100	100	Yes
- Group Medical & Accidental Policy						

Note: The reported workers are permanent workers. We firmly believe in compensating our workers adequately for the valuable skills and services they bring to our company.

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-

Fineotex complies with the Rights of Persons with Disabilities Act, 2016 ("RPwD Act, 2016") ensuring accessibility at all locations in India. Fineotex committed to ensuring that all our premises comply with the requirements of the RPwD Act, 2016. All our plants, head office and sales offices are accessible to employees and workers with disabilities.

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 Fineotex adheres to an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016, which is integrated into our Human Rights policy. Every employee within the organisation is provided fair and equal opportunities for advancement.

The policy prohibits discrimination based on any protected grounds as stipulated by relevant laws, encompassing race, caste, religion, colour, marital status, gender, sexual orientation, age, nationality, ethnic origin, or disability. We strive to ensure that every employee is treated with dignity and respect, and we have established policies that promote a work environment free from discrimination, harassment, and intimidation. We promote an inclusive work culture of creating a supportive professional environment that promotes trust, empathy and mutual respect for all employees including disabled employees.

The policy is hosted on the website of the company: <https://fineotex.com/wp-content/uploads/2023/08/Human-Rights-Policy.pdf>

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	At Fineotex, we prioritize a safe and respectful work environment where all employees feel empowered to voice concerns or report issues. To achieve this, we've implemented a comprehensive Grievance Redressal Policy and Whistle Blower Policy.
Other than Permanent Workers	
Permanent Employees	Channels for Reporting: This system offers flexibility to ensure everyone has a comfortable avenue for communication. Employees can: 1. Discuss concerns directly with relevant personnel. 2. Report concerns electronically via email. 3. By dropping grievances in suggestion drop box
Other than Permanent Employees	

Employee's feedback is received on an anonymous basis directly by the certifying authorities and later the feedback is updated by the certifying authority to the top management.

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

Category	FY 2025-26			FY 2024-25		
	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	NIL	NIL	NIL	NIL	NIL	NIL
- Male	NIL	NIL	NIL	NIL	NIL	NIL
- Female	NIL	NIL	NIL	NIL	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	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Male	89	89	100	89	100	81	81	100	81	100
Female	31	31	100	31	100	31	31	100	31	100
Total	120	120	100	120	100	112	112	100	112	100
Workers										
Male	81	81	100	81	100	90	90	100	90	100
Female	13	13	100	13	100	8	8	100	8	100
Total	94	94	100	94	100	98	98	100	98	100

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
- Male	89	89	100	81	81	100
- Female	31	31	100	31	31	100
Total	120	120	100	112	112	100
Workers						
- Male	81	81	100	90	90	100
- Female	13	13	100	8	8	100
Total	94	94	100	98	98	100

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-

The company places the safety and well-being of its employees at the forefront of its operations. This commitment is reflected in the implementation of a robust Occupational Health and Safety Management System (OHSMS) that is seamlessly integrated into all business processes.

By implementing an OHSAS, we are not only meeting legal and regulatory requirements but also demonstrating our commitment to prioritizing the well-being of our workforce and the communities in which we operate. Health and safety are integral parts of our organizational values and we strive to uphold these principles in everything we do.

It leverages a holistic framework that incorporates best practices from established standards like ISO 45001 (Occupational Health and Safety Management Systems) and ISO 14001 (Environmental Management Systems). Additionally, process safety management and responsible care management systems are woven into the framework being compliance requirements of statutory authorities like DISH & Pollution Control Board.

We are continuously ensuring that all the work areas are designed, maintained and operated in a manner that minimizes risks to health and safety of employees and to implement the same the company has installed the Water Sprinkler, Fire Hydrant, Fire Extinguisher, Fire Sand Bucket, Fire Hosiery, Foam Monitor, Smoke detector and Heat detector etc.

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

Ensuring the safety and well-being of employees is a top priority in any workplace. To achieve this, a proactive approach to identifying and mitigating potential hazards and risks is essential. Several effective processes can be utilized to safeguard employee well-being. Therefore, the company is having a process of Hazard Identification and Risk Assessment (“HIRA”) training to identify work-related hazards and assess risks on a routine and non-routine basis.

Employees and contract workers are actively encouraged to report near misses, unsafe practices, and hazardous conditions through a formal reporting system. This input is crucial for continuous risk assessment and prevention.

Each task has a documented SOP that outlines step-by-step processes, identifies potential hazards, and prescribes control measures, including required PPE and emergency actions.

Emergency Mock Drills are conducted regularly across all plants.

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

Yes, At Fineotex, we prioritize employee safety with a robust program. We empower workers across all locations to report hazards through various channels. Regular audits and inspections identify potential issues. Standardized processes of HIRA assess the risks for routine and maintenance tasks, with regular training for HIRA. Fineotex has accessible and effective channels through which workers can report work-related hazards and raise safety concerns at any time.

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

Yes, Fineotex provides its employees access to non-occupational medical and healthcare services

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Fineotex has established a comprehensive and integrated Occupational Health and Safety (OH&S) framework that embeds safety across all operational levels. Fineotex Comply in terms of standards of Directorate of Industrial Safety & Health (“DISH”) norms and Safety Audit conducted by certified engineers under DISH panel.

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

	FY2025-26			FY2024-25		
	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	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

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

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

Leadership Indicators

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

Yes, covered in personal accident policy.

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

Nil

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

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

5. Details on assessment of value chain partners-

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	45%
Working Conditions	45%

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- NIL

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

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

Fineotex Chemical's leadership team under the guidance of the Board of Directors has identified key external and internal stakeholders based on their material influence on the Company's long-term value creation journey, to which the Company's corporate decisions, operations and activities can have a direct material impact on them.

The Company remains committed to safeguarding stakeholder interests, enhancing shared value and ensuring that business priorities remain dynamically aligned with stakeholder expectations. Through regular and meaningful engagement, Fineotex seeks to gain deeper insights into stakeholder perspectives, gather actionable feedback and proactively respond to evolving needs.

The key stakeholder for the organization includes employees, Investors, shareholders, Government, customers, bank and financial institution, and the community. The company acknowledges all stakeholders for their support in helping the company to deliver its strategies and achieve its targets.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half-yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Supplier & Distributors	No	Regular emails, meetings and site visits, Contract negotiations, policies & standards, Communication via Email or Telephone	Others – Continuous	Ethical and transparent Procurement, Quality, timely delivery and payments, ISO and OHSAS standards, collaboration and digitalisation opportunities.
Customers	No	Phone calls, Events, Customer meets, Email, Letters, Representation and Survey, Complaints, Helpdesk	Others – Continuous	Product quality and availability, responsiveness to needs, aftersales service, responsible guidelines / manufacturing, Business growth, Fair and competitive pricing, climate change. Make aware the customers about the new developments in techniques and products. Receive feedback from customers.
Investors/ Shareholders	No	Annual General Meetings, other shareholder meetings, e-mail communications, Stock Exchange (SE) intimations, investor / analysts meet / conference calls, Annual Reports, quarterly results, Press releases, Newspaper Advertisement	Monthly/ Quarterly/ Annually/ As and when required	Educating investors about the business using accurate, timely and comprehensive information. Communication with respect to IEPF and Annual General Meeting, profitability and financial stability, robust ESG practices, growth prospects, Sound corporate governance mechanism, Investor queries and concerns
Employees and Workers	No	Emails for official and transparent communication, Senior leaders' communication, goal setting, intranet, poster campaigns, circulars	Others – Continuous	To keep employees abreast of routine work and addressing their grievances and to access work, Health and safety, Improve trust and loyalty, enable a seamless interaction and recognition for nurturing growth
Financial Institution / Industry	No	Networking through meeting, email, telephone	As and when required	To meet the financial needs and networking so as to be abreast of new opportunities in sector.
Community	No	Meets community / local authority, visits and partnership with local charities, partnership with NGOs, volunteerism, Training and workshops	As and when required	Support CSR project, waste management, climate change impacts, community development, Environmental and social issues.

Leadership Indicators

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

Fineotex believes in maintaining an ongoing dialogue with its key stakeholders demonstrating its commitment to transparency and accountability. The Company's Management regularly interacts with the above stakeholders through various platforms for understanding and addressing their perspectives, concerns, and expectations.

The ESG processes and procedures focus on non-financial performance indicators that address a company's approach towards responsible investment, sustainability, its impact on society and the environment, as well as other ethical and corporate governance considerations. The

management representatives engage in consultations with relevant stakeholders through conferences and meetings and subsequently present the feedback or representations from these stakeholders to the Board's committees itself.

The company has adopted the ESG Policy which is available on the website of the company at <https://fineotex.com/wp-content/uploads/2023/08/ESG-Policy.pdf>

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, stakeholder consultations play a key role in supporting the identification and management of environmental and social issues. Inputs have been gathered from the following sources:

- Proceedings from conferences, and workshops attended
- Participation within trade associations on sustainability-related topics
- Investor meetings, conference calls and interactions
- Communications through digital and print media
- Corporate social responsibility (CSR) initiatives and engagements
- EHS (Environment, Health & Safety) training modules
- Strengthened incident reporting systems and safety audits across all operational units for workers

These inputs help the company in sustainability and to ensure alignment with stakeholder expectations.

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

No material concerns were raised by stakeholders during the reporting period. Fineotex, proactively engaged with its stakeholders and remains committed to addressing any issues or expectations through its established engagement and grievance redressal mechanisms. The Company remains committed to understanding stakeholder expectations and addressing concerns, wherever raised, in a timely, transparent and responsible manner. Key engagement channels include communities supported through our CSR initiatives and aims to improve the communities' well-being through regional development.

PRINCIPLE 5 Businesses should respect and promote human rights

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	120	120	100	112	112	100
Other than permanent	0	0	0	0	0	100
Total Employees	120	120	100	112	112	100
Workers						
Permanent	94	94	100	98	98	100
Other than permanent	86	86	100	74	74	100
Total Employees	180	180	100	172	172	100

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F))	% (F / D)
Employees										
Permanent	120	0	0	120	100	112	0	0	112	100
Male	89	0	0	89	100	81	0	0	81	100
Female	31	0	0	31	100	31	0	0	31	100
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	94	0	0	94	100	98	0	0	98	100
Male	81	0	0	81	100	90	0	0	90	100
Female	13	0	0	13	100	8	0	0	8	100
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

a. Median of Remuneration / Wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	2	129.38	1	116.64
Key Managerial Personnel**	1	14.85	0	0
Employees other than BoD and KMP	86	8.20	30	5.26
Workers***	81	4.55	13	3.86

*Remuneration paid to only Executive Directors are considered, as only Sitting Fees paid to the Non-executive Independent Directors.

**KMP does not include Chairman & Managing Director and Executive Director as they are already covered in BoD.

***The reported workers are contractual workers. We firmly believe in compensating our workers adequately for the valuable skills and services they bring to our company. All contractual workers are paid above the minimum wage at all times.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	15.93	22.54

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, at Fineotex the human resource team is the focal point responsible for addressing human rights related issues.

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

The Company considers human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed.

At Fineotex, we're committed to creating a safe and inclusive business environment and workplace for everyone, irrespective of their ethnicity, sexual orientation, race, caste, gender, religion, disability, work designation, or any other factors. The company is dedicated to fostering a safe and respectful work environment for all employees. The company has established the Internal Complaints Committee (ICC) specifically to address claims of sexual harassment and other gender-based grievances. This dedicated committee operates with sensitivity, confidentiality, and efficiency to ensure prompt and fair resolution for all complaints. We strive to ensure that all employees feel empowered to voice concerns and valued as members of our workplace community.

Further, the company has adopted the Human Rights Policy which is available on the website of the company at <https://fineotex.com/wp-content/uploads/2023/08/Human-Rights-Policy.pdf>

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

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

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

	FY2025-26	FY2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company is committed to providing equal opportunities to all individuals and is intolerant towards discrimination and/or harassment based on race, religion, colour, age, sexual orientation, national origin, gender identification, political affiliation and political beliefs, minority or vulnerable groups.

At Fineotex, we are committed to fostering a workplace free from discrimination and harassment. To ensure a safe space for reporting concerns, we have implemented several mechanisms to protect complainants from retaliation and all the genuine complaints, in good faith, can be made without fear of reprisals, punishment, intimidation, coercive action, dismissal, or victimization.

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

Yes

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%
Others – please specify	100%

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

No significant risks or concerns were identified during FY2025-26.

Leadership Indicators

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

At Fineotex, no existing business processes required modification, nor were new processes introduced, as a result of no human rights complaints/grievances during the reporting period.

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

The Company covers as per SA 8000 and under ESG processes all its stakeholders associated with the organization directly/indirectly i.e. employees, vendors, customers, investors and every citizen.

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

Yes. Fineotex's plants and offices are accessible to differently abled visitors in compliance with the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners-

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
Others – please specify	0

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

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From Renewable Sources			
Total electricity consumption (A)	GJ	340.98	334.28
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
Total energy consumed from renewable sources (A+B+C)	GJ	340.98	334.28
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	1486.44	1,459.24
Total fuel consumption (E)	GJ	-	-
Energy consumption through other sources (F)	GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	1486.44	1,459.24
Total energy consumed (A+B+C+D+E+F)	GJ	1827.41	1,793.52
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	GJ/Crore ₹	4.60	4.08
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / revenue from operations adjusted for PPP)*	GJ/Crore USD	93.65	84.363
Energy intensity in terms of physical output (Total energy consumed /quantity of goods sold)	GJ/MT	0.0497	0.0393

*PPP adjusted revenue in US\$

PPP Factor = 20.34; World Economic Outlook implied PPP conversion rate (imf.org).

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any- No
3. Provide details of the following disclosures related to water, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	-	-
(iii) Third party water	KL	-	-
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	50080	42502
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	50080	42502
Total volume of water consumption (in kilolitres)	KL	50080	42502
Water intensity per rupee of turnover (Total water consumption / revenue from operations)	KL/ Crore ₹	126.18	96.77
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – (Total water consumption / revenue from operations adjusted for PPP)	KL/ Crore USD	2566.60	1999.21
Water intensity in terms of physical output (Total water consumption/quantity of goods Sold)	KL/MT	1.3631	0.9305

*PPP adjusted revenue in US\$

PPP Factor = 20.34; World Economic Outlook implied PPP conversion rate (imf.org).

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	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. – No

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

Yes, the treated water is subsequently utilized for gardening within the facility premises.

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

Parameter	Please specify unit	FY2025-26	FY2024-25
Nox	µg/m3	26.35	25.24
Sox	µg/m3	22.25	22.88
Particulate matter (PM)	µg/m3	28.35	26.17
Persistent organic pollutants (POP)	µg/m3	Nil	Nil
Volatile organic compounds (VOC)	µg/m3	Nil	Nil
Hazardous Air Pollutants (HAP)			
- Amonia	µg/m3	12.32	14.07
- Carbon	µg/m3	0.55	0.55
Others – please specify	µg/m3	Nil	Nil

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. – NA

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

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	162.36	Nil
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	330.32	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total scope 1 and scope 2 GHG emission / revenue from operations)	MT/Crore ₹	1.24	Nil
Total Scope 1 and Scope 2 emission intensity per rupes of turnover adjusted for Purchasing Power Parity (PPP) – (Total scope 1 and scope 2 GHG emission / revenue from operations adjusted for PPP)	MT/Crore USD	25.25	Nil
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.0134	Nil
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

*PPP adjusted revenue in US\$

PPP Factor = 20.34; World Economic Outlook implied PPP conversion rate (imf.org).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – No.

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

To minimize the GHG emissions footprint, Fineotex has implemented 100 KW Solar Panel at the rooftop of its Ambernath plant, which has been generating solar energy since September 2023.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tons)	MT		
Plastic waste (A)	MT	56	34
E-waste (B)	MT	-	-
Bio-medical waste (C)	MT	-	-
Construction and demolition waste (D)	MT	-	-
Battery waste (E)	MT	-	-
Radioactive waste (F)	MT	-	-
Other Hazardous waste. Please specify, if any. (G)	MT	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	MT	93	145.65
Total (A+B + C + D + E + F + G + H)	MT	149	179.65
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/ Crore ₹	0.38	0.41
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/Crore USD	7.64	8.450
Waste intensity in terms of physical output per MT of goods sold (Total waste/quantity of goods sold)		0.0041	0.0039
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations			
Category of waste			
(i) Recycled	MT	-	-
(ii) Re-used	MT	56	34
(iii) Other recovery operations	MT	-	-
Total	MT	56	34
For each category of waste generated, total waste disposed by nature of disposal			
Category of waste			
(i) Incineration	MT	-	-
(ii) Landfilling	MT	-	-
(iii) Other disposal operations	MT	93	145.65
Total	MT	93	145.65

*PPP adjusted revenue in US\$

PPP Factor = 20.34; World Economic Outlook implied PPP conversion rate (imf.org).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - No

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-

Our facilities are ISO 140001 certified. We integrate circular economy principles into its core operations by minimizing waste generation, maximizing reuse through co-processing, and phasing out. The non-hazardous waste is disposed of through recyclers authorized by the Central Pollution Control Board (CPCB). Similarly, hazardous waste is handed over to CPCB-authorized vendors in a timely manner in accordance with the Hazardous Waste Management Rules 2016.

Effective waste management is a critical priority for a speciality chemicals manufacturer, where hazardous effluents must be carefully handled to prevent environmental and safety risks. Responsible practices ensure compliance with environmental and occupational health regulations. Fineotex follows a structured approach based on waste avoidance. where prevention is not possible, the focus shifts to recycling or reuse with disposal through authorised facilities as the last option— reflecting its commitment to resource efficiency.

Further, the Fineotex has taken membership in Trans Thane Creek Waste Management Association as TTC Common Hazardous Waste Treatment Storage Disposal Facility (CHWTSDf) Mahape.

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:

Sr. 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.
NA			

We do not have office/operations in ecological sensitive areas.

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable, since there is no non-compliance with the applicable environmental laws/regulations/guidelines in India				

All the Compliances in terms of consent to operate given by the Pollution Control Board.

Leadership Indicators

1. Water Withdrawal, consumption and discharge in area of water stress (in kiloliters):

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

Parameter	FY 2025-26	FY 2024-25
Water Withdrawal by source (in kiloliters)		
i) Surface Water	0	0
ii) Ground Water	0	0
iii) Third Party Water	0	0
iv) Seawater / desalinated water	0	0
v) Others	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2025-26	FY 2024-25
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - No

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	Nil	Nil
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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Solar Rooftop	To minimize its GHG emissions footprint, Fineotex has implemented a 100 KW solar panel at the rooftop of its Ambernath plant, which has been generating solar energy since September 2023.	Reduction in emission

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link- Disaster Management Plan available in terms of Emergency Preparation at site.

Risk management follows a proactive, systematic approach, with financial and non-financial risks regularly identified, assessed and mitigated under the oversight of the Risk Management Committee reporting to the Board.

The same has been outlined in our Risk Management Policy i.e. <https://fineotex.com/wp-content/uploads/2023/04/Policy-for-Risk-Management.pdf>

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-

Development of sustainable products

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts- 45%.

8. How many Green Credits have been generated or procured:

- By the listed entity: Nil
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

- Number of affiliations with trade and industry chambers/ associations: 10
 - List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	TTC MIDC Industries Association	State
2	Chemexcil	National
3	The Synthetic & Art Silk Mills Research Association	State
4	Thane Belapur Industrial Association	State
5	Indian Speciality Chemical Manufacturing Association	State
6	Federation of Industries of India-TMA	State
7	Additional Ambernath Manufacturing Association	State
8	Bharat Chamber of Commerce	State
9	The Chemical and Alkali Merchants' Association	State
10	Trans Thane Creek Waste Management Association	State

- 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- Nil

Name of Authority	Brief of the Case	Corrective action taken
There were no incidents of anti-competitive behaviour involving the Company during the reporting period		

Leadership Indicators

- Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The company has not participated in public policy advocacy as of yet.					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

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

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

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

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

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

The company registered itself with the with the SCORES portal of the Securities and Exchange Board of India, where the Stakeholders can lodged their compliant. The company has dedicated investor grievances mail id where the stakeholders can raise their concern i.e. investor.relations@fineotex.com

A grievance box has been placed at the plant for stakeholders to share their grievances in written form in their local language. These grievances are then forwarded to the relevant departments for resolution. Members of the community can also report issues through the email address provided.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	13.51	12.93
Directly from within India	41.92	60.74

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

Location	FY 2025-26	FY 2024-25
Rural	-	24.73
Semi-urban	46.62	57.90
Urban	-	0
Metropolitan	53.38	17.37

(Places are categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Nil			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? - No
- (b) From which marginalized /vulnerable groups do you procure- NA
- (c) What percentage of total procurement (by value) does it constitute? - NA
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Women Empowerment, Medical & healthcare, Ration Distribution	This project has been executed with the help of the implementing agency which have an impact on public at large consisting of socially backward group, orphans, differently abled etc. The final number of persons benefitted shall be identified accurately by the administration.	100
2.	Eradicating hunger, poverty and malnutrition		
3.	Promoting education, scholarship for education, including special education and livelihood enhancement projects.		

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

Consumer complaints and feedback on quality of products are received via email/ phone by the marketing team and shared internally with respective departments for necessary actions, complaints are resolved, and response is provided to the customers on a timely basis.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: The company is manufacturers of Industrial goods & all the packages cover GHS Symbol.

Particulars	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:

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

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

Particulars	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Fineotex has adopted and implemented the requirements of ISO 27001 on Information Security Management Systems (ISMS), to establish, maintain, and continually improve its information security framework. The Company has developed and implemented appropriate policies, procedures, controls, and monitoring mechanisms to safeguard the confidentiality, integrity, and availability of its information assets. The framework covers information security risks associated with business operations, information systems, employees, vendors, and other relevant stakeholders.

The Company has also adopted an Information Security Policy, which outlines the principles, responsibilities, and controls for protecting the Company's information assets and ensuring compliance with applicable information security requirements. The Policy is hosted on the Company's website and is accessible to employees and other relevant stakeholders; <https://fineotex.com/wp-content/uploads/2023/08/Information-Security-Policy.pdf>

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

There have been no complaints or issues related to advertising and delivery of essential services, as well as cyber security and data privacy of customers at Fineotex. The use of all organization data and applications is limited to company employees. Additionally, access from outside can only be made through a Virtual Private Network (VPN). Additionally, no products were recalled in the current reporting year, and no fines or penalties were imposed, nor any regulatory actions taken regarding the safety of products or services.

7. Provide the following information relating to data breaches:

c. Number of instances of data breaches	Nil
d. Percentage of data breaches involving personally identifiable information of customers	Nil
e. Impact, if any, of the data breaches	NA

Leadership Indicators

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

The information on products of the Company can be accessed from the website of the Company at www.fineotex.com.

We also engage and share real-time information on social media platforms whose links are also given below;

Linkedin: <https://www.linkedin.com/company/fineotexchemical/mycompany/>

Instagram: <https://instagram.com/fineotexchemical>

Facebook: <https://www.facebook.com/Fineotexchemical/>

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

Fineotex ensures that all products come with clear and easy-to-understand labelling that outlines usage instructions, safety precautions and potential hazards. Further, the company offers Product demonstrations, either in-person or via virtual platforms, to show consumers the correct way to use its products.

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

Information related to any risk of disruption/discontinuation of essential services is communicated to consumers through e-mails, phone calls, or other appropriate means, if such situation arises or likely to emerge. This helps ensure timely dissemination of relevant information and supports customer preparedness.

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, Fineotex places a strong emphasis on clear and informative product displays to ensure consumers have all necessary details for safe and effective use of its products. This includes not only physical product labelling but also the digital content available on website.

Disclaimer: In case of any discrepancy in data submitted via XBRL, data reported in this BRSR REPORT shall prevail.