

August 14, 2024

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

Subject: Business Responsibility and Sustainability Report for the Financial Year ended 2023-2024

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the company for the financial year ended 2023-2024.

The Business Responsibility and Sustainability Report which also forms part of the Annual Report of the company for the financial year ended 2023-2024 is uploaded on the website of Company at www.ionexchangeglobal.com.

Please take the same on record.

Yours faithfully,

For Ion Exchange (India) Limited

Milind Puranik

Company Secretary & Compliance Officer

ACS-4824

Encl: As stated above

Business Responsibility and Sustainability Report

Foreword

Ion Exchange's ESG strategy is based on the purpose of our business i.e. to conserve the planet's most precious resources through total water and environment management solutions. To this end, we provide state-of-the-art sustainable technologies and solutions for managing liquid, solid and gaseous waste generated by industries, institutions, homes and communities – both urban and rural. Thus, eliminating contributors which lead to adverse climate changes and help to create a positive impact on people's lives and the environment in a sustainable manner. For over 60 years, we have delivered products and technologies that have made us the single largest provider of sustainable solutions in the water and environment sector, thereby contributing to achieving multiple Sustainable Development Goals.

We are pleased to provide 'Business Responsibility and Sustainability Reporting' ("BRSR") containing detailed Environmental, Social and Governance ("ESG") disclosures. We take cognisance of the urgency of the decarbonisation journey to meet the evolving stakeholder expectations. Our sustainability goals unite us and drive us to deliver the best for our employees, customers, stakeholders and the planet as a whole. We are continuously reducing our carbon intensity, energy intensity and water intensity year on year basis.

We remain focused in our commitment to achieving environmental stewardship, promoting social well-being and driving economic prosperity. Through collaboration, innovation and continuous improvement, we are confident in our ability to contribute to a sustainable future for our company, stakeholders and the planet. We consider it our responsibility to take the lead in sustainable development and deliver value to all our stakeholders with highest standards of governance. We believe that sustainability is a continuous journey and we all are responsible for ensuring that our growth is sustainable and inclusive.

Rajesh Sharma
Chairman and Managing Director

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 2023-2024
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	₹ 14,66,66,590
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. Ajay Popat President +91-22-62312031 ajay.popat@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 under this reports are made on standalone basis for the entity, Ion Exchange India Ltd, as also referred under Sr. no 23.
14	Name of assurance provider	TUV-SUD South Asia Pvt. Ltd
15	Type of assurance obtained	Limited

II. Products/ Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% Of the Turnover of the entity
1	Engineering Segment	Provides comprehensive and integrated services and solutions in water, wastewater treatment & solid waste management to industries & communities. This includes advanced Membranes & their applications in Sea Water desalination, Recycle, Zero Liquid Discharge, purification & concentration of process stream and integrated waste to energy systems with comprehensive operation and maintenance services.	62%
2	Chemical Segment	Provides widest range of ion exchange resins, adsorbents, speciality process chemicals and customized chemical treatment programmes for various utility applications.	26%
3	Consumer Product Segment	Caters to individual homes, realty, institutions like hotels, educational institutes, hospitals, railway and defence establishments, laboratories etc. To provide pure & safe drinking water and sustainable waste management.	12%

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

Sr. No.	Product/Service	NIC Code	% Of the total Turnover contributed
1	Chemical - Resins & Chemicals	20119, 20131	26%
2	Engineering - Water Treatment & Waste Water Treatment	36000, 37003	62%
3	Consumer Product	36000	12%

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 (Number of States)	28 states and 7 union territories
International (Number 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 16%

c) A brief on types of customers

Ion Exchange serves industries, homes, urban and rural communities in India and other countries where it has physical presence and/or network with its products, solutions and services.

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)	2389	2214	92.67%	175	7.33%
2	Other than Permanent (E)	151	140	92.71%	11	7.29%
3	Total employees (D+E)	2540	2354	92.68%	186	7.32%
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)	Number & % of Females	
		No. (B)	% (B/A)
Board of Directors *	12	1	8.33%
Key Management Personnel *	3	0	0.00%

*Includes Chairman & Managing Director

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.31%	1.59%	14.90%	11.34%	1.54%	12.88%	8.33%	1.03%	9.36%
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

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

Previous year's figures have been restated to take into consideration amalgamation of Global Composites and Structurals Limited and Ion Exchange Environment Management Limited with Ion Exchange (India) Limited.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
(ii) Turnover (in Rs.) : **2180.04 Crore**
(iii) Net worth (in Rs.): **1074.35 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 2023-24			Previous Financial Year 2022-23		
		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	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-

Shareholders	The Company has empowered a Board level Stakeholders Relationship Committee ("SRC") to examine and redress complaints by shareholders. The status of complaints is reported to the entire Board on quarterly basis. SRC meets at least once a year and as and when required to resolve Shareholders grievances	11	1	All complaints reported and resolved except one	3	0	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)	Yes	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

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water & Waste Management	Opportunity	Increasing demand and scarcity of water. Need to sustainably manage waste.		Positive
2	Circular Economy	Opportunity	Resource recovery whilst managing waste treatment efficiently thereby reducing resource consumption at source.		Positive

3	Safe Chemistry	Opportunity	Demand to increase sustainability quotient amongst discerning end users. Green and safe chemical production will preserve competitive edge.		Positive
4	Energy Management	Risk	Growing concern on climate change, Energy intensity and carbon footprint reductions.	<p>1. Energy efficiency improvement at all processes.</p> <p>2. Endeavour to substitute fossil fuels uses with sustainable alternatives.</p> <p>3. Adoption of renewable energy.</p>	Negative
5	Community Engagement	Opportunity	Improve the Quality of life of the local communities through various engagements in education, health, sanitation, safe drinking water & Rural development		Positive
6	Employment – Diversity, inclusion and equal opportunity	Opportunity	Increase the preference the prospective employees to work for the company. For the existing employees it provides assurance for growth strictly on merit.		Positive
7	Board Oversight & Governance	Opportunity	Ensures company's mission and business objectives are managed responsibly.		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		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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://ionexchangeglobal.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, 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 providing customers with energy-efficient products and aims to achieve net-zero emissions and water positive.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance of each principle is periodically reviewed by various committees led by the management and the Board of Directors.

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) Company always believed in driving business with purpose. Through reporting, we would like to communicate to our stakeholders, our progress on Environmental, Social and Corporate Governance performance. Sustainability enables businesses to thrive in dynamically changing environments. Innovation and adaptation will be key to overcoming challenges and building resilience, especially in the ever-changing environments around us. We have been working in the past year to strengthen our commitments towards Sustainability, this includes integrating ESG risks to our Enterprise Risk Management framework; building aspirational goals of carbon neutral and water positive for our operations; investing in products and processes that are energy efficient; promoting products and services that help in lowering environmental impact; partnering with waste recyclers; and supporting communities. We believe Sustainability is a journey, and while we believe there is more work to be done, we are also poised to take up challenges and improvements through transforming our ways of doing business	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Ajay Popat, President
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 established a dedicated core group to address sustainability-related issues, including BRSR Reporting, under the leadership of Mr. Ajay Popat, President

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

* TUV-SUD South Asia Pvt. Ltd.

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)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)	Not Applicable								

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

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	8	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs. Topics covered includes: 1) Corporate Governance 2) Companies Act 3) SEBI Listing Requirements 4) Environmental & Safety matters 5) BRSR	100%
Key Management Personnel	8		100%
Employees other than BoD and KMPs	33	All (Ethical Compliance Standards including Company's Code of Conduct) ESG, ESH, Social Impact	97% of all the intended target
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 ₹)	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
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://ionexchange.global.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 2023-24	Previous Financial Year 2022 - 23
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 2023-24		Previous Financial Year 2022 - 23	
	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 KMPs	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 2023-24		Previous Financial Year 2022 - 23	
	Number	Remarks	Number	Remarks
Number of days of accounts payables	128		126	

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 2023 - 24	Previous Financial Year 2022 - 2023
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5.21%	3.45%
	b. Number of trading houses where purchases are made from	635	501
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	38.52%	45.75%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	12.64%	11.65%
	b. Number of dealers / distributors to whom sales are made	1320	1213
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	24.38%	20.94%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.97%	3.61%
	b. Sales (Sales to related parties / Total Sales)	8.44%	9.68%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	94.57%	84.71%
	d. Investments (Investments in related parties / Total Investments made)	98.28%	98.56%

Leadership Indicator

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

Total number of training and 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
01	Responsible Supply Chain	1.09%

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.

<https://ionexchange.global.com/pdf/ionindia/Code%20of%20Conduct.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 2023 - 24	Previous Financial Year 2022 - 23	Details of improvements in environmental and social impacts
R&D	99.7%	88%	Minimize emissions of short and long-lived climate pollutant, Zero Liquid Discharge, Energy Efficiency Improvement, Reduction in Hazardous Chemical Effluents, Increase in yield in Products.
Capex	73.7%	67%	Quality improvement, Renewable- Solar energy, Water efficiency enhancement and conservation, Energy conservation and efficiency enhancement, Resource conservation, Reduction in Noise and air emission.

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

Yes. Company has a 'Supplier Code of Conduct' and has established process for vendor selection. This includes various guidelines such as Legal Compliance, Safety, Health and Environment Policy, adherence to ISO Certification, responsible resource utilization, etc.

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

83%

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 deeply committed to upholding responsible waste management practices across various streams, exemplifying unwavering dedication to environmental stewardship in our operations and beyond.

- Plastics (including packaging): We systematically segregate different categories of plastics, facilitating efficient recycling through our Extended Producer Responsibility (EPR) Initiative.
- E-Waste Management: We have established accessible collection points, and this e-waste is sent to authorized dismantlers and recyclers approved by the Pollution Control Board.
- Hazardous Waste Handling Process: We rigorously classify hazardous materials used in our products, implement clear labelling and handling procedures, and ensure proper disposal with authorized waste disposal facilities to maintain regulatory compliance.
- Other Waste: We safely dispose other waste and actively exploring innovative technologies to convert certain types of waste into energy, thereby reducing reliance on landfill disposal and contributing to renewable energy production.

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 aligns 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 the 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).

Indicate input material	Recycled or Reused input material to total material	
	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
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 2023 - 24			Previous Financial Year 2022 - 23		
	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:

% Of employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	2,214	2,214	100%	2,214	100%	0	0	2,214	100%	-	-
Female	175	175	100%	175	100%	175	100%	0	0	-	-
Total	2389	2389	100%	2389	100%	175	7%	2,214	93%	-	-

% of employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent Employees											
Male	140	-	0%	140	100%	-	0%	-	0%	-	0%
Female	11	-	0%	11	100%	-	0%	-	0%	-	0%
Total	151	-	0%	151	100%	-	0%	-	0%	-	0%

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

% of workers covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent Employees											
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 2023 – 24	Previous Financial Year 2022 - 23
Cost incurred on well-being measures as a % of total revenue of the company	0.44%	0.41%

2. Details of retirement benefits for current and previous financial year.

Benefits	Current Financial Year 2023 - 24			Previous Financial Year 2022 - 23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Yes/ No/ 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 (Yes/ No/ N.A.)
PF	100%	-	Yes	100%	-	Yes
Gratuity	100%	-	Yes	100%	-	Yes
ESI	100%	-	Yes	100%	-	Yes
Superannuation	4.27%	-	Yes	5%	-	Yes
HDFC NPS	7.03%	-	Yes	6%	-	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 Workers	
	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	NA
Other than Permanent Workers	NA

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

Category	Current Financial Year 2023 - 24			Previous Financial Year 2022 - 23		
	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	Current Financial Year 2023 - 24					Previous Financial Year 2022 - 23				
	Total (A)	On Health and Safety measures		On Skill Upgradation		Total (D)	On Health and Safety measures		On Skill Upgradation	
		No. (B)	& (B/A)	No. (C)	% (C/A)		No. (E)	& (E/D)	No. (F)	% (F/D)
Employees										
Male	2214	1875	84.7%	1138	51%	1875	1821	97%	696	37%
Female	175	152	87.8%	153	87%	144	136	94%	104	72%
Total	2389	2027	84.8%	1291	54%	2019	1957	97%	800	40%
Workers										
Male	Not Applicable									
Female	Not Applicable									
Total	Not Applicable									

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees and workers covered (B)	% (B/A)	Total (C)	No. of employees and workers covered (D)	%(D/C)
Employees						
Male	2214	2214	100%	1875	1875	100%
Female	175	175	100%	144	144	100%
Total	2389	2389	100%	2019	2019	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 comprehensive Occupational Health and Safety (OHS) systems covering all employees, workers, and operational locations. We have dedicated HSE departments at corporate and site levels, overseen by board-level oversight. Our chemical, resin, and membrane businesses are ISO 14001 (EMS) certified, with ISO 45001 (OHSMS) critical accreditation granted to our ICD Chemical division.

Ion Exchange has established twelve “SHE standards,” providing a systematic approach to achieving our “zero harm” goals. We conduct regular safety perception studies to evaluate safety culture, employee involvement, and perceptions of existing safety management. Our ‘Behaviour Based Safety (BBS) initiative, inaugurated by our Chairman and Managing Director, promotes a proactive approach and encourages interventions that engage, motivate, and reinforce safe behaviors.

We have implemented the HSE Kaizen system to allow employees to report HSE-related improvements, with all sites assessed periodically. Additionally, Ion Exchange offers rewards and recognition schemes to motivate employees at all levels to embrace HSE practices. We have also established a Rewards and Recognition system to inspire various teams across locations to embrace HSE systems and practices.

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

Periodic Risk Assessment studies like HAZOP, Job safety analysis (JSA),HIRA ,Cross functional safety audit , External safety audit is done and documented at locations.

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

Yes. All employees have the opportunity to report work-related hazards to their department heads. These reported hazards undergo thorough review, analysis, and corrective actions are promptly taken. Safety officers compile monthly data and include these hazards as safety observations in the monthly Management Information System (MIS) report. Additionally, these hazards are discussed during safety committee meetings, and teams are provided with targets for the closure of these hazards.

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

Yes. all employees are covered by a comprehensive medical insurance policy. They benefit from a group Mediclaim policy and receive ESIC benefits. Additionally, health camps and health screening benefits tailored to different age groups are available.

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

Safety incident/ Number	Category	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
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	-	-
Number 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, we prioritize a safe workplace through various elements of our Safety Management System, including Safe Operation Procedures, Work Permit Systems, Personnel Safety using PPEs, Training, Risk Analysis and Management, Safety Audits, Employee Participation in building Safety Culture, Incident Investigation and Analysis, Emergency Planning and Response, Contractor and Business Associate Safety.

To ensure a healthy workplace, we implement the following measures:

- Selection of appropriate equipment/technology and processes during the planning stage
- Regular awareness and training programs
- Implementation of engineering controls
- Disposal of hazardous material waste in compliance with statutory regulations
- Use of appropriate, adequate, and reliable Personal Protective Equipment (PPE)
- Regular monitoring of toxic gases and other hazards such as noise, temperature, vibration, and illumination to maintain safe levels
- Display of hazard signage at identified areas
- Conducting pre-employment, pre-placement, and periodic medical check-ups for workers exposed to hazards, including assessments such as Biochemistry, ECG, Audiometry, Chest X-ray, etc.
- Development and utilization of a facility for work at height capability testing for personnel working at height within our sites
- Monitoring of air and water quality as per PCB norms
- Management of hazardous waste in accordance with PCB norms
- Organizing health campaigns

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

	Current Financial Year 2023 - 24			Previous Financial Year 2022 - 23		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled 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.

Ion Exchange India Ltd. diligently reviews and investigates all incidents, fostering an EHS risk management culture across the company. Various proactive measures have been implemented, including:

- Introduction of HSE Star Rating system.
- Development of comprehensive HSE Training Modules for all activities.
- Implementation of corporate HSE audits based on standardized checklists.
- Deployment of control measures aimed at reducing workplace accidents.
- Regular review of Policies and Procedures.
- Conducting routine inspections and holding regular trainings.
- Documentation of job roles and responsibilities, including safety obligations, for all employees.
- Provision of suitable Personal Protective Equipment (PPE).
- Implementation of behavioral-based safety observation rounds.
- Establishment of a comprehensive Emergency Preparedness and Response process.
- Engagement and communication with stakeholders through formal and informal channels.
- Rigorous Risk Management practices aimed at preventing incidents, injuries, occupational diseases, emergency control and prevention, and ensuring business continuity.

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, our Employee Deposit Linked Insurance (EDLI) and gratuity policies offer death coverage. Benefits, including provident funds and pensions, are settled according to priority. Additionally, medical insurance plans and education sponsorship are provided to the families of employees who have passed away due to COVID or other unfortunate circumstances.

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

The Company rigorously ensures that all value chain partners adhere to the 'Supplier Code of Conduct' consistently. We prioritize the welfare of our stakeholders and ensure that our partners fulfill statutory requirements in alignment with the code.

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 number 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 2023 - 24	Previous Financial Year 2022 - 23	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Employees	0	0	0	2
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, the company offers a transition assistance program for employees reaching retirement age as per company policy, which includes counselling services. Additionally, the company may provide extensions on a case-by-case basis at its discretion and with the consent of employees, based on the company's requirements. The company maintains a zero-tolerance stance on specific issues outlined in its policy documents. In cases of underperformance, employees are counselled, supported, and given opportunities to improve before any decision regarding disengagement from the company is made.

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 in the process of developing a framework to assess our value chain partners' health and safety practices.
Working conditions	We are in the process of developing a framework to assess our value chain partners' Working conditions.

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.

The 'Supplier Code of Conduct,' established by Ion Exchange, sets forth standards for working conditions and health and safety protocols across the value chain. To identify areas of risk or non-compliance, we conduct audits of our value chain partners. Additionally, we provide support to our partners at our facilities to improve their working conditions and health and safety procedures.

To ensure ongoing adherence to health and safety standards, we regularly monitor and evaluate the performance of our value chain partners. All partners working across our locations have access to the same health and safety resources as our employees, and any significant risks to their health and safety are promptly addressed within specified timelines.

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.**

Stakeholders, including customers, suppliers, employees, shareholders, and communities, are integral to Ion Exchange operations, both internally and externally. The company has meticulously identified these stakeholders and is committed to collaborating with them to address their concerns and implement appropriate solutions while achieving its objectives. This commitment underscores Ion Exchange's focus on improving the working environment and prioritizing compliance, productivity, and growth strategies.

In the communities where Ion Exchange operates, the company actively supports and engages with underserved and neglected populations. Special attention is given to children and young people with disabilities through educational and skill-building programs. Furthermore, the company endeavours to uplift the social status of women by providing access to healthcare, education, skill-building initiatives, and awareness workshops in rural areas.

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, Websites, Social media platforms, personal meetings, seminars, conferences, customer meets, webinar, exhibitions. Promotions/ promotional material (below the line activities)	Continuous/Real time basis. Customers are contacted daily, weekly, monthly based on the requirements	Customer relationship management, product promotion, new product/ technology development information sharing, training and event based engagements. Creating awareness about our products, solutions, services and any new developments within the organisation including media engagement etc.
Supplier	No	Regular supplier meetings involving their organizations for large, critical packager for all projects.	Regularly during execution tenure of project, raw material procurement cycles etc	Need and expectation, schedule, supply chain issue, meeting their regulatory contractual compliance etc.

Employees	No	<ul style="list-style-type: none"> • Online news bulletins, in house magazines • Circular and corporate communications • Employee satisfaction surveys, engagement surveys • Corporate social initiatives Welfare initiatives for employee and their families 	Regularly	Employees' engagement benefits career growth
Shareholders/ Investors	No	Multiple channels – physical and digital including quarterly investor presentations, press releases and communications through stock exchanges, participation in investor conferences, etc.	Regularly	To keep shareholders updated on comprises performance, plans against current and future scenarios
Communities around our operating sites	Yes	CSR interventions by Ion Foundation either directly or through NGOs by doing site visits, direct engagement with academic institutions, community representatives/ participate on in events arranged by local NGOs, Social Media.	On-going /As and when required	To support the CSR projects: 1.Improvement in quality of education for disadvantaged children, enhance skill development. 2.Primary healthcare for rural communities. 3.Community hygiene & sanitation. 4. Environment issues that affect Disadvantaged communities. 5.Projects making Women financially independent..

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 internal review process is robust, conducted monthly. Heads of Departments (HODs) receive advance notification of the agenda, time, and date for the review meeting, ensuring they come prepared with all necessary supporting documents. Additionally, the apex body presents data to the board every three months.

- 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, along with one of its stakeholders (a customer), submitted an unsolicited bid to the Gujarat government for a project aimed at treating sewage from nearby villages and reusing the treated water at their facility to address significant water needs. The remaining treated water would be supplied to nearby industries to fulfill their water requirements. Following review by the Gujarat government, the contract was awarded to our customer through a Swiss challenge process. The project was executed under a public-private partnership (PPP) model, with stakeholders providing funding. Ion Exchange India Ltd. (IEIL) was appointed as the EPC contractor responsible for designing, manufacturing, and delivering the project's systems.

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

The company is committed to societal improvement and has undertaken numerous initiatives to identify and address the concerns of marginalized stakeholders. Through our Corporate Social Responsibility (CSR) programs, we offer need-based scholarships to meritorious disadvantaged students from high school to master's level. We provide after-school support and prioritize outreach to first-generation students.

Our efforts extend to enhancing the quality of education through initiatives such as Science on Wheels, provision of education kits, and advancement of STEM education. Additionally, we contribute to healthcare by supporting the Indian Red Cross Society in providing sanitation facilities and safe drinking water.

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 2023 - 24			Previous Financial Year 2022 - 23		
	Total (A)	No. of employees/ workers (B)	% (B/A)	Total (C)	No. of employees/ workers (D)	% (D/C)
Employees						
Permanent	2389	2389	100%	2019	2019	100%
Other than Permanent	151	151	100%	141	141	100%
Total Employees	2540	2540	100%	2160	2160	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 2023 - 24				Previous Financial Year 2022 - 23					
	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										
Total Permanent	2389	-		2389	100%	2019	-		2019	100%
Male	2214	-		2214	100%	1875	-		1875	100%
Female	175	-		175	100%	144	-		144	100%
Total other than Permanent	151	-		151	100%	141	-		141	100%
Male	140	-		140	100%	130	-		130	100%
Female	11	-		11	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	3	INR 3,84,12,550	-	-
Key Management Personnel	2	INR 66,00,256	-	-
Employees other than BoD and KMPs	2354	INR 7,18,000	186	7,18,000
Workers	-	-	-	-

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

	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Gross wages paid to females as % of total wages	5.65	5.79

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?(Yes/No)

Yes. The Human Resource department serves as the primary focal point for addressing human rights issues within the company.

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

Human rights grievances are first addressed by the local HR representative, who, in conjunction with the local unit head, thoroughly investigates the specific issues before reporting to corporate HR for resolution. Actions are then taken in accordance with the company's human rights policy, workplace norms, and applicable laws to ensure timely and effective resolution of the grievance

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

	Current Financial Year 2023 - 24			Previous Financial Year 2022 - 23		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled 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 2023 - 24	Previous Financial Year 2022 - 23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company provides adequate protection to the complainants against any form of intimidation or harassment during the period of investigation and thereafter. The Company believes in the principle of natural justice and ensures full confidentiality of complainant is maintained during and after resolution of complaint. The complainant is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behaviour.

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

All commercial agreements and contracts signed by the company with any partner include pertinent clauses affirming compliance with applicable regulatory obligations, including those related to 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 Grievance/ complaints received and there was no necessity for modification of business process.

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

The Company is steadfast in its commitment to safeguarding and upholding Human Rights, addressing any identified violations with due diligence. We strive to offer equal employment opportunities, foster fairness, cultivate a harassment-free, safe environment, and uphold fundamental human rights. As an equal opportunity employer, we unequivocally prohibit discrimination in any form. For detailed information, please refer to the Company's Human Rights Policy available on our 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?

Yes, Ion Exchange premises comply with legal requirements to ensure accessibility for differently abled visitors through ramps and lifts. Furthermore, the company is actively implementing measures to establish systems and processes that provide future employees with disabilities access to necessary infrastructural facilities and amenities. This ensures their ability to safely and effectively perform their duties within the establishment.

4. Details on assessment of value chain partners:

	% Of value chain partners that were assessed (by value of business done with such partners)
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:

No necessity for corrective action and there are no risk/ concerns reported

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 2023 - 24	Previous Financial Year 2022 - 23
Renewable sources			
Total electricity consumption (A)	GJ	1667.60	857.89
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	1667.60	857.89
Non-renewable sources			
Total electricity consumption (D)	GJ	47838.89	45573.76
Total fuel consumption (E)	GJ	55246.66	53585.86
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	103085.56	99159.62
Total energy consumed (A+B+C +D+E+F)	GJ	104753.16	100017.51
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/ million ₹	4.805	5.285
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)		Not Applicable*	Not Applicable*
Energy intensity in terms of physical output			
Energy 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. Yes.

***All operations are based in India**

TUV-SUD South Asia Pvt. Ltd

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 2023 - 24	Previous Financial Year 2022 - 23
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	236	269
(iii) Third party water	KL	302484	325160
(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	302720	325428
Total volume of water consumption (in Kilolitres)	KL	96266	117392
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/ million ₹	4.42	6.20
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	Not Applicable*	Not Applicable*
Water intensity in terms of physical output	-	-	-
Water 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. Yes.

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4. Provide the following details related to water discharged:

Parameter	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
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	206454	208037

(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in Kilot litres)	206454	208037

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.

TUV-SUD South Asia Pvt. Ltd.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. No

Ion Exchange (India) Ltd operates a resin manufacturing facility in Gujarat, producing cation and anion exchange resins, including gel, macroporous, and isoporous resins for various water and wastewater treatment applications, as well as non-water specialty uses. The unit generates approximately 1000 KLD of effluent, which is segregated based on its characteristics and treated accordingly. The unit is permitted to dispose of 600 KLD of treated effluent after meeting strict norms set by the Ankleshwar GIDC CETP. The Unit is working on the processes to install zero discharge.

To adhere to these regulations, Ion Exchange (India) Ltd has invested in advanced wastewater treatment technologies. Consequently, approximately 400 KLD of effluent is recycled back into the process plant.

In pursuit of optimal water recovery and reuse within the production facility, the IEI chemical manufacturing facility in Patancheru recycles around 24 KLD of effluent using the latest wastewater treatment technologies. Presently, the Effluent Treatment and Recycling Plant is undergoing an upgrade to a Zero Liquid Discharge (ZLD) system with a capacity of 52 KLD

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 2023 - 24	Previous Financial Year 2022 - 23
NOx	µg/m ³	21.31	27.2
SOx	µg/m ³	19.89	31.9
Particulate matter (PM10)	µg/m ³	86.53	82.6
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.

TUV-SUD South Asia Pvt. Ltd.

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

Parameter	Unit	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
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	3559	3341
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	9181	9968
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/ ₹	5.84 X 10 ⁻⁷	7.03 X 10 ⁻⁷

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)	-	Not Applicable*	Not Applicable*
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: 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.

***All operations are based in India**

TUV-SUD South Asia Pvt. Ltd.

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

Following projects undertaken for reduction of GHG.

1. Usage of LPG & CNG in Boiler
2. Use of rooftop Solar PV(556 KWp) renewable energy
3. Usage of Electric battery operated Forklift & Stacker
4. Use of Electric Mobility –Bus
5. Use of non-electric wind Turbo-ventilators on roof
6. Energy Efficient 5 Star Air-Conditioning(HVAC) System
7. Energy Efficient LED Lighting System with occupancy sensor
8. Energy Efficient screw Chillers in place of reciprocating Chillers
9. Use of energy efficient Planetary Gearbox in place of Worm gearbox in reactors
10. Installation of VFD's for Pumps & Fans
11. Energy Efficient FRP Blades in Cooling Tower
12. Installation of Filter Press in place of Decanter(centrifuge)
13. Condensate Recovery system and improvement in Steam Traps
14. Adoption of Energy Efficient Motors
15. Usage of transparent sheets in Rooftop for availing day light
16. Replacement of thermal Insulation to reduce heat loss
17. Tree Plantation

Our intent is to become Carbon Net Zero by 2030. To realize this ambition, we have already taken concrete steps, including the implementation of renewable projects at select locations. We are encouraged by the progress of energy transition initiatives, bolstered by supportive government policies, incentives, and advancements in technology. These factors enhance cost efficiencies and support our commitment in achieving our defined objective.

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

Parameter	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.036	0.036
E-waste (B)	0.0	1.785
Bio-medical waste (C)	0.0	0.00
Construction and demolition waste (D)	0.0	0.00
Battery waste (E)	0.396	0.52
Radioactive waste (F)	0.0	0.00

Other Hazardous waste. Please specify, if any. (G)	13849	15361
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	151	376
Total (A+B + C + D + E + F + G + H)	14001	15739
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.652	0.832
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Not Applicable*	Not Applicable*
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	0
(ii) Re-used	8.51	6.072
(iii) Other recovery operations	2.62	0.195
Total	11.13	6.267

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

Category of waste		
(i) Incineration	0	0
(ii) Landfilling	3.83	46.70
(iii) Other disposal operations	13027	15,733
Total	13031	15,780

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.

***All operations are based in India**

TUV-SUD South Asia Pvt. Ltd.

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.

Hazardous wastes generated are responsibly sent for scientific disposal to the Common Hazardous Waste Treatment Storage and Disposal Facility (CHWTSDF), duly approved by the State Pollution Control Board (SPCB), of which Ion Exchange India Ltd. is a member. The CHWTSDF employs various disposal methods such as landfill and incineration to ensure safe handling.

Additionally, the company has established partnerships with e-waste recyclers who are registered and approved by the State Pollution Control Board (SPCB). All e-waste generated within the company is directed to these authorized recyclers for further processing and effective management.

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, the company fully complies with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, as well as relevant state and central environmental regulations.

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		Nil
		Nil		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, 2022, none of the Company's plants are located in the water stress area. Thus, the disclosure is not applicable.

Parameter	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(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.

TUV-SUD South Asia Pvt. Ltd.

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

Parameter	Unit	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , 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.**

Recognizing the critical importance of water as a resource, we actively engage in numerous initiatives aimed at optimizing water consumption and minimizing wastewater generation through our reuse or recycle schemes. Additionally, we recover and reintroduce treated wastewater back into our processes. Further details regarding these initiatives can be found under SL. 4 of the Essential Indicator - Principle 6.

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.

The company has established a standardized 'Emergency Preparedness and Response document' as part of its comprehensive business continuity plan. This document ensures the resilience of our business operations and prioritizes the safety of both employees and company assets. Integrated into our Enterprise Risk Management program, these plans guide our response to operational disruptions, covering various scenarios and providing for risk mitigation and management during uncertainties.

This standardized policy document is applicable to all our manufacturing facilities and provides a structured approach for:

- Identifying potential emergency situations, including technological failures, natural disasters, health crises, and social emergencies.
- Assessing associated risks.
- Implementing prevention and mitigation measures.
- Periodically assessing the effectiveness of ongoing preparedness efforts.

In addition to the aforementioned policy, we have developed policies and systems to address digital security concerns and protect against data loss and storage facility compromises. The company has defined policies and systems for regular data backups and restoration.

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

At present, we haven't actively monitored the environmental impacts stemming from our entity's value chain. However, we've initiated the drafting of processes and documents to address this matter, drawing from existing practices.

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)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Thought leadership in environment and sustainability approach.	The Company represents the general interest of the industry in major trade associations and government initiated forms through its designated representative.	The advocacy is made or represented to trade associations and government bodies constituted to seek industry opinion on various subjects. The suggestions are made via emails or direct interactions in forums inviting our participations. Hence, generally these are not available on public domains.	Annually as a part of our strategy and advocacy plan to participate and interact on the subjects, in the agenda of trade bodies/ industry associations, government nominated bodies.	-
2	Manufacturing safe and sustainable products				
3	Evolving new standards for finished products and components used in water purification process.				
4	Promoting make in India concept				
5	Rationalisation of taxes, duties, etc.				

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:

The organization has established systems to listen to and respond to the concerns of diverse stakeholders. We facilitate regular visits by our local workers to engage with the community, identifying and addressing any issues that arise. Thus far, no specific community concerns have been raised through these interactions. Ion Exchange, through its CSR branch, the Ion Foundation, manages community complaints with the support of our CSR implementation partners, namely NGOs

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

	Current Financial Year 2023 - 24	Previous Financial Year 2022 - 23
Directly sourced from MSMEs / small producers	16.34 %	10.53%
Directly from within the India	61.08%	94.72%

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 2023 - 24	Previous Financial Year 2022 - 23
Rural	2.64	2.45
Semi-urban	18.07	18.26
Urban	7.54	6.87
Metropolitan	71.75	72.42

(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 ₹)
		Nil	

The company has undertaken CSR projects and activities in and around its manufacturing sites in Telangana, Navi Mumbai, Goa, Palghar, and Ankleshwar, Tamil Nadu. The aspirational districts are located far away from our operational units, due to which, till date, the company has not undertaken any such CSR activity in those identified areas.

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

The company predominantly procures items of industrial origin in bulk quantities. However, it does not currently have a preferential procurement policy aimed at sourcing from suppliers belonging to marginalized or vulnerable groups

(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)	Benefits 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
	-	

6. Details of beneficiaries of CSR Projects:

We are steadfast in our commitment to conducting and expanding our business operations in a socially responsible manner. Our overarching goal is to promote sustainable living as a commonplace practice.

Endorsed by our Board of Directors, our Corporate Social Responsibility (CSR) Policy delineates a comprehensive agenda through which we aim to make meaningful contributions to the wider community. Over time, we have actively participated in numerous CSR initiatives spanning education, water conservation, skill development, health and hygiene, and environmental sustainability.

Sr. No.	CSR Project	Number of person benefited from CSR projects	% Of beneficiaries from vulnerable and marginalized groups
1	Education	51,841	100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society.
2	Health & Hygiene	15,937	
3	Water	2,679	
4	Rural Development	400	
5	Drinking Water facilities	229	

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.

Complaint registration and resolution follow a structured process managed through our Customer Relationship Management (CRM) system. At each Ion Exchange office location, designated Customer Relationship Officers (CROs) input all complaints into the CRM system. Depending on the product line and nature of the complaint, it undergoes review by the relevant authority (such as factory or business head) and is then addressed for effective resolution. Once resolved, notifications are sent to the respective CROs through the system. CROs then close the complaint in the system after verification with the customer, ensuring communication with all stakeholders within the organization.

For resolving consumer complaints related to Home Water Solutions, we maintain a dedicated call center staffed by customer care representatives. Additionally, customers have the option to reach out to us through a dedicated chatbot and WhatsApp number on our website. Our team also actively monitors consumer queries or complaints posted on official social media platforms and promptly forwards them to the appropriate team for response.

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 2023 - 24			Previous Financial Year 2022 - 23		
	Received during	Pending resolution at end of year	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://ionexchange.global.com/privacy-policy/>.

(b) <https://ionexchange.global.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.

Informations on company's products and services can be accessed through various public domains, social media sites such as Ion Exchange official website, Facebook, LinkedIn, Twitter, YouTube handles. Following are the Web-link:

<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.

All Products, Chemicals, resins come with an operation and maintenance manual & its MSDS to protect the safety of our clients.

We provide detailed product specifications and installation instructions with each Home Water Solution product.

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

At Ion Exchange, sustainable innovation is a core part of the Company's DNA. The Company continues to work together and with our partners and customers to explore new ways to incorporate sustainable materials across our solutions and bring them to new markets including increased communications..

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

For Home Water Solution products, any disruption in service is communicated to the customer through a banner on the official website.

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.

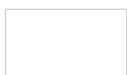
The product information is displayed as per the applicable norms.

For Home Water Solution Product, in addition to the mandatory information, we also display a scannable QR code on the products to provide detailed information about each product.

Transparency and fairness in dealings with customers are followed across Ion Exchange and its group companies. None of the products withhold any relevant information needed by the customers to make informed decisions. Ion Exchange and its group companies, through their charters, policies, etc., communicate customer rights, company commitments, grievance redressal mechanisms, and ombudsman schemes, as applicable, which emphasise our commitment to fair practices by maintaining transparency in the products and services offered.

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.