



SUPREME PETROCHEM LTD

Regd. Office :

Solitaire Corporate Park, Building No. 11, 5th Floor, 167, Guru Hargovindji Marg,
Andheri-Ghatkopar Link Road, Chakala, Andheri (East), Mumbai-400 093. INDIA
☎ : 91-22-6709 1900 Fax - 022 - 4005 5681 • CIN : L23200MH1989PLC054633
Website : www.supremepetrochem.com • Email : corporate@spl.co.in

Ref: CFA/CS/18/AGM_35/ 2023-2024

June 05, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
1st Floor, Dalal Street
Mumbai - 400 001

National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex
Bandra East
Mumbai – 400 051

Script Code- 500405

Script Code - SPLPETRO

Dear Sir/ Madam,

Sub: Business Responsibility and Sustainability Reporting (BRSR) for the Financial Year ended March 31, 2024

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we are enclosing herewith the Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2024.

The BRSR also forms part of the Integrated Annual Report for the Financial Year 2023-24.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,
For SUPREME PETROCHEM LTD

D. N. MISHRA
COMPANY SECRETARY

Encl: as above





Annexure I

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

FOREWORD

As we stand at the brink of a new year, Supreme Petrochem Limited is proud to present its Business Responsibility and Sustainability Report (BRSR) for the financial year 2023-24. SPL endeavours to adopt and incorporate ESG practices into its system and align with the disclosure requirements of the BRSR. SPL is publishing BRSR for financial year 2023-24 to confirm its commitment on ESG. With an aim to create value for all its stakeholders, SPL has adopted a holistic approach to ensure a well-rounded performance for the organization, not only in terms of financial performance but also in its ESG practices. Supreme Petrochem, as a responsible organization, has always focused on inclusive growth for all its stakeholders along with enhancing its business operations in a sustainable manner. The Company aims to continue strengthening its ESG efforts with each passing year to accelerate the embedding of sustainability in its business ecosystem to place SPL on a positive trajectory with regards to achieving sustainability across all operations. SPL strives to continue its business operations across the value chain in an ethical, responsible, and sustainable manner.

(M. P. TAPARIA)

Chairperson



SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr.	Particulars	Details						
1.	Corporate Identity Number (CIN) of the Listed Entity	L23200MH1989PLC054633						
2.	Name of the Listed Entity	Supreme Petrochem Limited (SPL)						
3.	Year of incorporation	1989						
4.	Registered office address	Solitaire Corporate Park, Building No. 11, 5th Floor, 167, Guru Hargovindji Marg, Chakala, Andheri East, Mumbai- 400 093						
5.	Corporate address	Solitaire Corporate Park, Building No. 11, 5th Floor, 167, Guru Hargovindji Marg, Chakala, Andheri East, Mumbai- 400 093						
6.	E-mail	<i>Investorhelpline@spl.co.in</i>						
7.	Telephone	+91 22 67091900						
8.	Website	<i>https://www.supremepetrochem.com</i>						
9.	Financial year for which reporting is being done	2023-24						
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)						
11.	Paid-up Capital	₹ 37,60,82,684.00						
12.	Contact Person							
	Name of the Person	Shri K. V. Mujumdar, Director (Operations)						
	Telephone	02194-224500						
	Email address	kv_mujumdar@spl.co.in						
13.	Reporting Boundary							
	Type of Reporting- Select from the Drop-Down List	Disclosures made in this report are on standalone basis and pertain to Supreme Petrochem Limited only						
	If selected consolidated:							
		<table border="1"> <thead> <tr> <th>Sr.</th> <th>Name of the Subsidiaries/JVs/Associate Companies</th> <th>CIN Number</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Not Applicable</td> <td>NA</td> </tr> </tbody> </table>	Sr.	Name of the Subsidiaries/JVs/Associate Companies	CIN Number	1.	Not Applicable	NA
Sr.	Name of the Subsidiaries/JVs/Associate Companies	CIN Number						
1.	Not Applicable	NA						
14.	Name of Assurance provider	Not Applicable						
15.	Type of Assurance obtained	Not Applicable						

II. PRODUCTS/SERVICES:

16.	Details of business activities	Sr.	Description of Main Activity	Description of Business Activity	Percentage Turnover of the Entity
		1	Manufacturing	Manufacturing of Petrochemical Downstream Products	75.87%
		2	Trading	Trading of Raw Materials	24.13%

17.	Products/ Services sold by the entity	Sr.	Product/Service	NIC Code	Percentage of Total Turnover contributed
		1	Polystyrene, Expandable Polystyrene, Extruded Polystyrene, Master Batches and Polymer Compounds	201	75.87%

III. OPERATIONS:

18.	Number of locations where plants and/or operations/offices of the entity are situated:	Location	Number of plants	No. of Offices	Total
		National	2	4	6
		International	NA	NA	NA
19.	Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States)	Pan-India		
		International (No. of Countries)	100		
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	9.6%			
c.	A brief on types of customers	<p>Operating in the Business to Business (B2B) sector, SPL primarily collaborates with Original Equipment Manufacturers (OEMs) and manufacturing companies. The array of industries that the Company provides services to includes:</p> <ul style="list-style-type: none"> Original Equipment Manufacturers of air conditioning units, refrigerator components, and washing machine parts. Producers of air cooler casings, water heater/geyser shells, cutlery goods, dairy products, TV and computer components, office supplies, imitation jewellery, padding packaging for electronic and electrical devices, packaging for fish, fruits, vegetables, pharmaceuticals, blocks and sheets for false ceilings and so forth. 			

IV. EMPLOYEES:

20. Details as at the end of Financial Year:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
a. Employees and workers (including differently abled)						
Employees						
1	Permanent Employees (A)	420	396	94%	24	6%
2	Other than Permanent Employees (B)*	14	14	100%	0	0%
3	Total Employees (A+B)	434	410	94%	24	6%
Workers						
4	Permanent (C)	0	0	0%	0	0%
5	Other than Permanent (D)*	255	245	96%	10	4%
6	Total Workers (C+D)	255	245	96%	10	4%
b. Differently abled employees and workers						
Employees						
7	Permanent Employees (E)	0	0	0	0	0
8	Other than Permanent Employees (F)	0	0	0	0	0
9	Total Employees (E+F)	0	0	0	0	0
Workers						
10	Permanent (G)	0	0	0	0	0
11	Other than Permanent (H)	0	0	0	0	0
12	Total Differently Abled Employees (G+H)	0	0	0	0	0



21. Participation/Inclusion/Representation of women

Sr.	Category	Total (A)	No. and Percentage of females	
			No. (B)	Percentage (B/A)
1	Board of Directors	10	1	10%
2	Key Management Personnel	4	0	0%

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

Category	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-2022 (Turnover rate in the FY prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	10%	13%	10%	9%	8%	9%	10%	13%
Permanent Workers	0	0	0	0	0	0	0	0	0

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sr.	Name of the holding/ Subsidiary/Associate Companies/Joint Ventures	Indicate whether it is a holding/Subsidiary/ Associate Companies/ Joint Ventures	Percentage 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)
SPL does not have any holding, subsidiary, associate companies, or joint ventures.				

VI. CSR DETAILS

24. a. Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
Turnover (in Rs.)	5,25,334.48 (Lakhs)
Net worth (in Rs.)	2,01,911.27 (Lakhs)

List of activities in which expenditure for above has been incurred:

- Activities associated with provision of building and infrastructure for primary health centre for neighbouring village.
- Construction of school building for neighbouring village and large scale educational activity in the State of Rajasthan.
- Provision of E-learning facilities for schools in nearby area and distribution of stationary to students.
- Setting up Anganwadis in nearby villages.
- Providing public toilets in neighbouring villages.
- Construction of a Grampanchayat Building and an old age home.
- Environment sustainability related activities including e-waste collection & recycling, etc.
- Medical support to patients suffering from cancer and paraplegics.
- Providing gymnasium equipment in nearby communities.
- Contribution for health care, mid-day meal, youth skilling and educational support, etc.

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

SPL's Code of Conduct, together with its Vigil Mechanism and Whistle-blower Policy, encapsulate the Company's ethics, fundamental values, principles of integrity, conflict of interest resolution and grievance handling system, supervised by the Board of Directors and top management. The Vigil Mechanism furnishes an avenue for all stakeholders to report any real or possible improprieties. The Company's procedures for dealing with grievances can be found at:

- <https://supremepetrochem.com/download/BRSR-Policy.pdf>
- <https://supremepetrochem.com/download/vigil-mechanism-whistle-blower-policy.pdf>
- <https://supremepetrochem.com/wp-content/uploads/2024/06/CODE-OF-CONDUCT-AND-ETHICS.pdf>

Due to the Company's fundamental values and consistent ethical conduct, there were no complaints or grievances from any stakeholders concerning issues such as child labour, forced labour, corruption, bribery, safety concerns, etc. during the FY 2023-24.



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) <i>(If Yes, then provide web-link for grievance redressal policy)</i>	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints		Remarks	Number of complaints		Remarks
		filed during the year	pending resolution at close of the year		filed during the year	pending resolution at close of the year	
Communities	Yes	0	0	–	0	0	–
Shareholders	Yes	0	0	–	0	0	–
Investors (other than shareholders)	Yes	0	0	–	0	0	–
Employee and Workers	Yes	1	0	–	0	0	–
Customers	Yes	0	0	–	0	0	–
Value Chain Partners	Yes	0	0	–	0	0	–

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

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 <i>(Indicate positive or negative implications)</i>
Occupational Health and Safety (OHS) and Environment	Risk and Opportunity	<p>Risk: Being manufacturer of petrochemical products, health and safety is an inherent risk. Failure to adhere to established safety protocols could adversely affect both our operational efficiency and our reputation.</p> <p>Opportunity: Robust governance and a comprehensive internal control system are instrumental in enhancing employee/ workers safety and overall health well-being. This, in turn, leads to enhanced productivity and sustainability.</p>	<p>Proactive assessment of health and environmental risks adopting various methods such as Hazard Identification and Risk Assessment (HIRA), Hazard Operability (HAZOP), Quantitative Risk Assessment (QRA), Preliminary Hazard Analysis (PHA), Job Safety Analysis (JSA), Environmental Impact Assessment (EIA).</p> <p>Formulating suitable corrective action plans and executing strategies for the application of proper risk mitigation measures, corrective interventions, and grievance resolution mechanisms.</p>	<p><u>Risk:</u> Negative <u>Opportunity:</u> Positive</p>



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)
Business Ethics, Compliance, and Governance	Risk and Opportunity	<p><u>Risk:</u> Non-compliance with regulatory and legal requirements can lead to disruptions to the continuity of business operations and loss of reputation.</p> <p><u>Opportunity:</u> Adhering to legal and regulatory standards in a timely and prompt manner can foster a culture of ethical conduct throughout the organization and helps in ensuring sustainability of the business.</p>	<p>SPL has established a strong internal committee, consisting of key managerial personnel, is in place, tasked with the responsibility and accountability to guarantee efficient, prompt and suitable adherence to regulatory and legal requirements.</p> <p>To remain updated with changes in regulations and obligatory requirements as dictated by law, the Company makes suitable modifications within internal systems and controls to incorporate and conform to these alterations.</p>	<p>Risk: Negative Opportunity: Positive</p>
Employee Well-being	Opportunity	<p>Fostering employee well-being, satisfaction, growth, holistic development and providing incentives helps in nurturing a trustworthy and loyal workforce leading to enhanced productivity.</p>	–	Positive
Waste Management	Risk and Opportunity	<p><u>Risk:</u> Risk associated with improper storage, treatment or disposal of waste.</p> <p><u>Opportunity:</u> Effective waste management to enhance circularity and reduce costs.</p>	<p>Hazardous waste produced during the process is securely stored, monitored and scientifically disposed through a Common Hazardous Waste Treatment, Storage and Disposal Facility sanctioned by the State Pollution Control Board.</p> <p>A formalized procedure for the management and handling of process-generated waste is actively employed.</p>	<p>Risk: Negative Opportunity: Positive</p>



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 <i>(Indicate positive or negative implications)</i>
Water Stewardship	Opportunity	Reducing water footprint by maximizing water use, minimizing water loss, repurposing water and utilizing treated waste water for landscaping or on-site applications.	Ensure reduction in consumption of water by processing the effluent produced using an effluent treatment plant and by recycling water via a Zero Liquid Discharge (ZLD) system.	Negative. Even though financial implication of implementing the zero liquid discharge scheme is negative, it will help in recycling of water and conservation of the scarce natural resource which will have a positive impact on the environment.
Human Rights	Risk	Failure to comply with human rights standards and regulations may incur monetary fines and negatively impact the enterprise, investor confidence and employee morale.	Delve deep in gauging the key Human Rights elements, critical to Company and business operations- set up strong internal controls, systems and mechanisms in place to effectively and in timely manner address risk, challenges and threats (if any).	Risk: Negative
Risk Management and Cyber security	Risk	Lack of efficient risk management practices might lead to operational inefficiencies, disruption of business, resulting in financial losses and lower brand value.	Oversight of risk management at the board level, coupled with an extensive Enterprise Risk Management (ERM) initiative, ensures the prompt identification of both actual and potential risks and opportunities; it also facilitates the development of feasible mitigation measures to address these issues. Cross-functional interactions along with risk management committee, ensures timely remedial actions on the identified risks.	Risk: Negative



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)
Energy Management	Opportunity	Optimising energy management practices by utilizing alternate energy sources, minimizing reliance on energy from fossil fuel resources for power needs and implementing solutions that enhance energy efficiency.	–	Positive
Supply Chain Management	Risk and Opportunity	<p>Risk: Inefficiencies in the supply chain and high dependency on limited suppliers/ vendors can cause supply chain disruptions in case of external shocks.</p> <p>Opportunity: Maintaining strong and long-standing relationship with suppliers/ vendors through effective relationship management and drive responsible procurement/ sourcing practices.</p>	<p>Regular stakeholder interactions while adding value to its business relationships since the beginning have resulted in Company holding on to its decades-old supplier base.</p> <p>Engaging in awareness, communication and interaction sessions with suppliers result in positive relationship bonding and enhancing responsible and sustainable operations in supply chain.</p>	Positive
Community Development	Opportunity	Expanding the scope of corporate responsibility and engaging in comprehensive community development leads to elevate brand reputation as an organization with social awareness.	–	Positive
Customer Education and Awareness	Opportunity	Driving sustainable and responsible consumption by providing the customers/ consumers with appropriate and adequate information and guidelines to create a strong customer/ consumer loyalty base.	–	Positive



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes, the policies have been reviewed and approved by the Board of Directors								
c. Web Link of the Policies, if available	Policies are uploaded on the website of the Company at https://supremepetrochem.com/download/BRSR-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
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.	-	ISO 9001:2015, REACH, RoHS	ISO 45001:2018	-	-	ISO 14001:2015	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	-	-	-	-	-	-	-	-
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	By implementing different strategies, such as using energy-efficient motors, implementing variable frequency drives for specific equipment and replacing existing luminaires with LED based luminaires, energy savings of 2,03,390 kWh - accounting for 102% of the 2,00,000 kWh target - was achieved.								

Governance, Leadership and Oversight

7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Shri K. V. Mujumdar Director (Operations) Tel No: 02194-224500 E-Mail ID: kv_mujumdar@spl.co.in								
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.	At SPL, ESG facets are supervised by the respective heads of departments who collaborate to make joint decisions aimed at enhancing sustainable development across the organization. The board reviews these updates, as necessary.								

10. Details of Review of NGRBCs by the Company:

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									
Performance against above policies and follow up action	The Board of Directors and Key Management Personnel (KMPs) have reviewed the policies. Further, they assess performance and identify areas for improvement and taking corrective action, whenever needed.								



	P1	P2	P3	P4	P5	P6	P7	P8	P9
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	SPL adheres to both the spirit and letter of the law, maintaining a high level of compliance with regulations as they apply.								
Frequency (Annually/Half yearly/Quarterly/Any other – please specify)									
Performance against above policies and follow up action	Annual review and need basis								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	SPL adheres to both the spirit and letter of the law, maintaining a high level of compliance with regulations as they apply.								

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.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
SPL has an internal review and evaluation system to assess the implementation of policies, identify any gaps and address those by implementing suitable solutions. Over time, the Company may engage an external agency to conduct policy evaluation and assessment.									

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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 INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	4	<p><u>Topics:</u></p> <ul style="list-style-type: none"> • Overview of performance of all verticals of Company PS/ EPS/ XPS/ SPC and SM supply and price movements. • Expansion Projects status of PS/EPS/ABS at Manali and Amdoshi Plant locations of the Company and project cost/ outlay etc. • Impact of High Freight Cost on the transportation of goods globally due to attack by the sea-pirates on the cargo ships. • Cyber Crime, the effect and mitigation measures thereto adopted by the Company. • Review of risk emerging out of external environment viz. Ukraine and Russia conflict and supply chain disruptions, etc. • Extended Producer’s Responsibility (EPR) and CPCB directives, as applicable and impact thereof. • Structured Digital Database (SDD) in terms of SEBI (PIT) Regulations, 2015 for due compliances. • Details regarding new project proposed to be set-up at Munak Village, Karnal, Haryana including downstream projects. <p><u>Impacts:</u></p> <p>Make the Board of Directors aware with the various risks of the Company, latest operational status and manufacturing activities, economic feasibility, business development and marketing position, expansion programme etc. of the Company.</p>	100%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Key Managerial Personnel	5	<p><u>Topics:</u></p> <ul style="list-style-type: none">• Overview of performance of all verticals of Company PS/ EPS/ XPS/ SPC and SM supply and price movements.• Expansion Projects status of PS/EPS/ABS at Manali and Amdoshi Plant locations of the Company and project cost/ outlay etc.• Impact of High Freight Cost on the transportation of goods globally due to attack by the sea-pirates on the cargo ships• Cyber Crime, the effect and mitigation measures thereto adopted by the Company.• Review of risk emerging out of external environment viz. Ukraine and Russia conflict and supply chain disruptions, etc.• Extended Producer's Responsibility (EPR) and CPCB directives, as applicable and impact thereof.• Structured Digital Database (SDD) in terms of SEBI (PIT) Regulations, 2015 for due compliances.• Details regarding new project proposed to be set-up at Munak Village, Karnal, Haryana including downstream projects. <p><u>Impacts:</u></p> <p>Make the Key Managerial Persons aware with the various risks of the Company, latest operational status and manufacturing activities, economic feasibility, business development and marketing position, expansion programme etc. of the Company.</p>	100%
Employees other than BODs & KMPs	42	<p><u>Topics:</u></p> <ul style="list-style-type: none">• Hazard Identification and Risk Assessment.• Hazardous Chemicals Handling.• Safety Inspections.• Electrical Safety.• Hazard Operability Study (HAZOP).• Waste Handling and Management.• Integrated Management System.• Work Permit System, First Aid Drill. <p><u>Impacts:</u></p> <ul style="list-style-type: none">• Improved competency amongst employees.• Reduced accidents/incidents.• Enhanced awareness towards waste management and subsequent reduction in impact on environment.• Improved emergency preparedness and response.	100%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Workers	40	<p><u>Topics:</u></p> <ul style="list-style-type: none"> Hazard Identification and Risk Assessment. Hazardous Chemicals Handling. Safety Inspections. Waste Handling and Management. Toolbox Talks. Integrated Management System. Work Permit System, First Aid Drill. <p><u>Impacts:</u></p> <ul style="list-style-type: none"> Improved competency amongst employees. Reduced risk of accidents/incidents. Enhanced awareness towards waste management and subsequent reduction in impact on environment. Improved emergency preparedness and response. 	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format.

a. Monetary

Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

b. Non-Monetary

Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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.

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.

SPL has established a Code of Conduct and a BRSR Policy. These policies include explicit provisions on anti-corruption and anti-bribery to uphold high compliance standards among its directors, key managerial personnel and employees at all levels. Thanks to these measures, no disciplinary actions have been taken against any director or employee of the Company in the past two fiscal years. The Policy regarding code of conduct is available at:

URL: <https://supremepetrochem.com/wp-content/uploads/2024/06/CODE-OF-CONDUCT-AND-ETHICS.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:

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Topic	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	–	0	–
Number of complaints received in relation to issues of Conflict of Interest of KMPs	0	–	0	–

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.

In line with its commitment to ethics and integrity, SPL has not incurred any fines, penalties, or actions from legislative or judicial bodies on issues of corruption or conflict of interest. Thus, no corrective measures have been necessary for such cases.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	66	64

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as percentage of total purchases	23.87%	34.35%
	b. Number of trading houses where purchases are made from	53	58
	c. Purchases from top 10 trading houses as percentage of total purchases from trading houses	94.43%	92.87%
Concentration of Sales	a. Sales to dealers/distributors as percentage of total sales	8.13%	8.41%
	b. Number of dealers/distributors to whom sales are made	16	15
	c. Sales to top 10 dealers/distributors as percentage of total sales to dealers/distributors	98.48%	98.14%
Share of RPTs in	a. Purchases/Consumptions (Consumption with related parties/Total Consumption)	0.03%	0.02%
	b. Sales (Sales to related parties/Total Sales)	2.68%	2.70%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	10.57%	10.10%
	d. Investments (Investments in related parties/Total Investments made)	NIL	NIL

LEADERSHIP INDICATORS

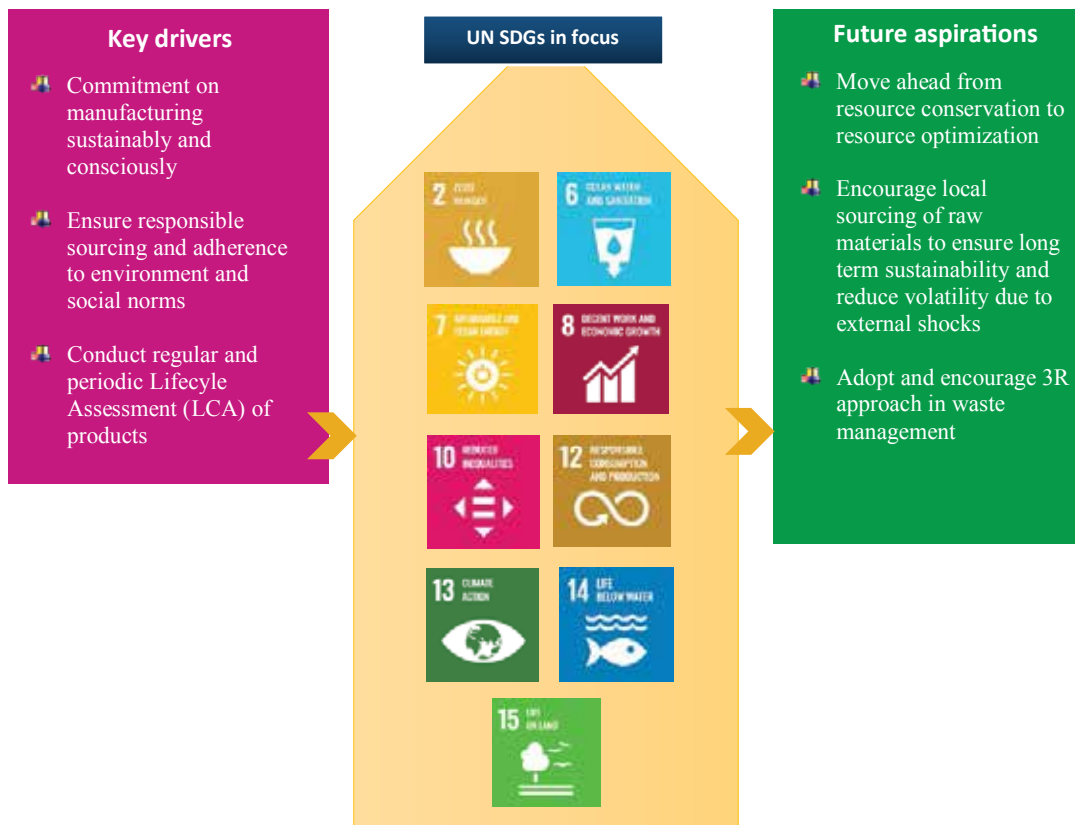
1. Awareness programmes conducted for value chain partners on any of the NGRBC Principles during the financial year:

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in value chain covered by the awareness programmes
01	Safe Transportation of Hazardous Goods	Necessary training was imparted to 95% of the drivers and cleaners of hazardous goods transport

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 a system in place where any potential conflicts of interest involving board members are identified via annual disclosures. These members are then recused from any meetings or dealings with related party transactions and the compliance with the code of conduct is assessed annually.

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





ESSENTIAL INDICATORS

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

Type	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in social and environmental aspects
Research & Development (R&D)	0	0	NA
Capital Expenditure (CAPEX)	4.06%	15.15%	<ul style="list-style-type: none"> Reduction in electrical energy consumption by 203 MWh in FY 2023-24 Reduction in electrical energy consumption by 202 MWh in FY 2022-23 Overall, improvement in the environmental performance of plants in terms of energy savings, quality of treated effluent, emission control and workplace environment, etc.

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

Yes.

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

The Company integrates sustainability principles throughout the lifecycle of its products, starting from the procurement of raw materials to their transportation to the designated plant locations. As a result, in the FY 2023-24, more than 90% of raw material sourcing was conducted in a sustainable manner.

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.**

The Company has established a methodical waste management program throughout its manufacturing site and offices. All waste materials are separated right at the source of generation, gathered, and handled according to the nature of the waste. The Company has set up systematic procedures for dealing with each category of waste, as outlined below:

Product	Process to safely reclaim the product
a. Plastics (including packaging)	Under The Plastic Waste Management Rules of 2016, SPL is classified as a 'Brand Owner' & 'Importer'. SPL is registered as a brand owner as well as importer on the Central Pollution Control Board (CPCB) EPR Portal. SPL advocates for plastic waste recycling through its partnerships with the Indian Centre for Plastic in the Environment (ICPE) and several other NGOs.
b. E-Waste	Upon reaching the end of its lifespan, electronic waste is channelized to registered recyclers approved by the State Pollution Control Board (SPCB) and/or Central Pollution Control Board (CPCB).
c. Hazardous Waste	The hazardous waste that is collected is dispatched for scientific disposal to the Common Hazardous Waste Treatment Storage and Disposal Facility (CHWTSDF), which is approved by the State Pollution Control Board (SPCB), as per the conditions stipulated in the Consent to Operate (CTO) granted by the SPCB.
d. Other Waste	Other non-hazardous waste is disposed by selling to scrap vendors.

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

Yes, Extended Producer Responsibility (EPR) does apply to SPL. SPL is registered as a Brand Owner and Importer on the Central Pollution Control Board (CPCB), EPR Portal as per the requirements of the Plastic Waste Management Rules, 2016, as amended.

As a manufacturer of Polystyrene (PS) and Expandable Polystyrene (EPS), SPL has set up a 'Sustainability Department' that disseminates information about EPS recycling post-consumption to customers, consumers, NGOs and communities.

Moreover, SPL has identified NGOs involved in collecting household plastic waste and encouraged them to begin collecting EPS from households, businesses and marketplaces since EPS is recyclable. SPL has partnered with the industry body Indian Centre for Plastic in the Environment (ICPE) to support the recycling of plastic waste, including EPS Waste.

LEADERSHIP INDICATORS

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

SPL conducted LCA for its Styrenics products in FY 2019-20 through an independent third-party agency and the results for the same are available on the public domain.

NIC Code	Name of Product/Service	Percentage of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)
20131	<ul style="list-style-type: none"> • Polystyrene (GPPS, HIPS, SMMA), • Expandable Polystyrene (EPS), • Specialty Grades/ Compounds • Master Batches of Thermoplastics and Elastomers, • Extruded Polystyrene (XPS) 	75.87%	Gate to Gate	Yes

Results communicated in public domain (Yes/No) If yes provide web-link

<https://environmentclearance.nic.in/DownloadPfdFile.aspx?FileName=e+rsYZdUx/d11IkFZHB2KfXK+3fJ1rZ79MEwG1ZEt-TerviNjVtMjvsjkSDmCQsoEfnZf9OB13sphXxfssRO3b9KAqtUdDFetbDpgGKqn9pfQK3CxXAvGuBF/X+KoYwjV&FilePath=93ZZBm8LWEXfg+HAIQix2fE2t8z/pgnoBhDIYdZCxzVPEh4a7F53Cae7tleKGoXIDiA7chYePNgRJpewX3dLsaLace8RS5VxBvVdCAnIMg=>

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 significant risks or concerns were identified through the LCA exercise.

Sr.	Name of the product	Description of the risk	Action Taken
		NA	

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
NIL	-	-

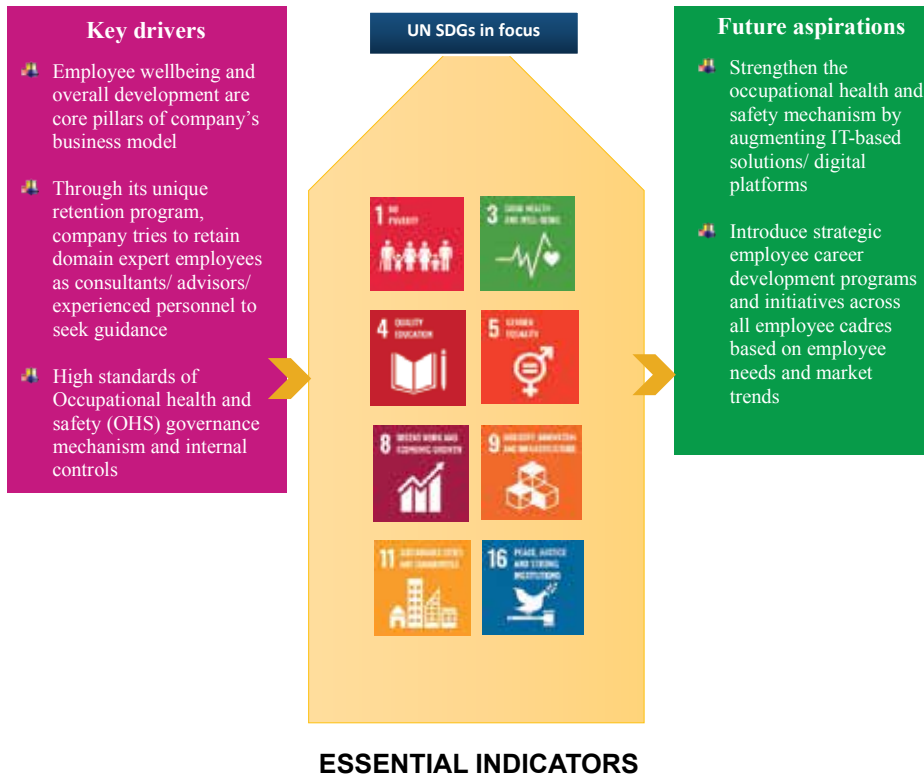
4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled and safely disposed, as per the following format:**

	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**
Not applicable.

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

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



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

Percentage of employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)	Number (D)	Percentage (D/A)	Number (E)	Percentage (E/A)	Number (F)	Percentage (F/A)
Permanent Employees											
Male	396	396	100%	396	100%	0	0%	0	0%	0	0%
Female	24	24	100%	24	100%	24	100%	0	0%	0	0%
Total	420	420	100%	420	100%	24	6%	0	0%	0	0%
Other than Permanent Employees											
Male	14	14	100%	14	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	14	14	0%	14	100%	0	0%	0	0%	0	0%



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

Percentage of employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)	Number (D)	Percentage (D/A)	Number (E)	Percentage (E/A)	Number (F)	Percentage (F/A)
Permanent Workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	245	245	100%	245	100%	0	0%	0	0%	0	0%
Female	10	10	100%	10	100%	10	100%	0	0%	0	0%
Total	255	255	100%	255	100%	10	4%	0	0%	0	0%

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a percentage of total revenue of the Company	0.03%	0.03%

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

Sr.	Benefits	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
		No. of employees covered as a percentage of total employees	No. of workers covered as a percentage of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a percentage of total employees	No. of workers covered as a percentage of total employees	Deducted and deposited with the authority (Y/N/N.A.)
1.	PF	100%	0	Y	100%	0%	Y
2.	Gratuity	100%	0	Y	100%	0%	Y
3.	ESIC	4%	100%	Y	6%	100%	Y

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

Yes, at SPL head office, we have ensured accessibility for differently abled individuals, including wheelchair access and toilets meeting the requirements of the Rights of Persons with Disabilities Act, 2016. However, due to the hazardous nature of our processes in the manufacturing locations, such facilities are not made available.

Although, SPL currently does not have any employee with disabilities, the Company remains committed towards inclusivity in the workplace and focuses on selecting candidates solely on their skills and knowledge.

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.

The company has an equal opportunity policy and embraces diversity and is committed to fostering a supportive and inclusive work environment that is free from any form of discrimination. The equal opportunity policy is available at URL: <https://supremepetrochem.com/wp-content/uploads/2024/06/EQUAL-OPPOURTUNITY-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	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

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

SPL has a robust grievance mechanism in place that allows employees to report and address their concerns.

- For unionized employees, grievances are submitted through recognized trade unions and escalated to the relevant functional or divisional head.
- For non-unionized employees, grievances are raised at the department or sectional head level and are then discussed and resolved in consultation with the Human Resources (HR) department.
- SPL also has a Prevention of Sexual Harassment (POSH) Policy and a Whistle-blower/Vigil Mechanism Policy, where employees can report misconduct, breaches of the Code of Conduct, harassment, discrimination and other related issues, which are available at :

(i) <https://supremepetrochem.com/pdf/Prevention-Prohibition-Redressal-of-Sexual-Harassment-of-Women-at-the-Workplace.pdf>

(ii) <https://supremepetrochem.com/download/vigil-mechanism-whistle-blower-policy.pdf>

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	NA	–
Other than Permanent Workers	Yes	Concerned service provider can discuss and report the issue with HR/Factory Head.
Permanent Employees	Yes	Grievances are identified, discussed and communicated to the Department Heads and resolved in consultation with HR/Factory Head.
Other than Permanent Employees	Yes	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association (s) or Union (B)	Percentage (B/A)	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association (s) or Union (B)	Percentage (D/C)
Permanent Employees						
Male	396	85	21%	381	76	20%
Female	24	1	4%	24	1	4%
Total	420	86	20%	405	77	19%
Permanent Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	396	396	100%	396	100%	380	380	100%	380	100%
Female	24	24	100%	24	100%	25	25	100%	25	100%
Total	420	420	100%	420	100%	405	405	100%	405	100%

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	245	245	100%	0	0%	254	254	100%	0	0%
Female	10	10	100%	0	0%	11	11	100%	0	0%
Total	255	255	100%	0	0%	265	265	100%	0	0%

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	Percentage (B/A)	Total (C)	No. (D)	Percentage (D/C)
EMPLOYEES						
Male	396	396	100%	380	380	100%
Female	24	24	100%	25	25	100%
Total	420	420	100%	405	405	100%
Workers						
Male	245	0	0%	254	0	0%
Female	10	0	0%	11	0	0%
Total	255	0	0%	265	0	0%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)	Yes, SPL places the highest priority on the safety of its employees. SPL has implemented a comprehensive Occupational Health and Safety (OHS) Management System that is modelled on ISO 45001:2018 and covers both of its manufacturing locations:
What is the coverage of such system?	<ul style="list-style-type: none"> i. Amdoshi, Maharashtra ii. Manali, Chennai, Tamil Nadu.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	SPL has devised a mechanism and process for identifying work-related hazards, which includes comprehensive safety procedures for recognizing hazards and assessing risks on a routine and non-routine basis. SPL has carried out a hazard identification and risk mapping assessment, including an impact assessment and the necessary control measures for the identified risks. The process of hazard identification is based on a variety of risk assessment techniques such as Hazard Identification and Risk Assessment (HIRA), Process Hazard Analysis (PHA), Hazard and Operability Study (HAZOP), Hazard Identification Studies (HAZID), Quantitative Risk Assessments (QRA), "What If" scenarios, Pre-Start Up Safety Review (PSSR), Chemical Risk Assessment (CRA) and Job Safety Analysis (JSA) among others. SPL periodically conducts external as well as internal audits and inspects its Occupational Health and Safety Management Systems.



<p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)</p>	<p>Yes, SPL endeavours to create a culture of safety across all its operations. Employees are encouraged to voice concerns related to Health, Safety and Environment (HSE) such as unsafe acts or conditions at the workplace, breaches of safety rules or procedures, situations of imminent danger, or defective fire and safety equipment, etc. SPL issues a "Close Call" or "Near Miss" report addressing any such concerns immediately upon their reporting to the respective and HSE departments. These cases are promptly reported and investigated according to our HSE Occupational Health and Safety (OHS) Management System framework. SPL also involves its employees in the formulation and review of HSE policies and objectives during meetings for safety committees, training, reviews and so on. Employees participate actively in the identification of hazards, risk assessment and the determination of risk controls in their respective work areas. The HSE suggestion scheme is utilized by employees to improve working conditions.</p>
<p>d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)</p>	<p>Yes, all employees and workers of SPL are covered under non-occupational medical and healthcare services by insurance policy or ESIC scheme.</p>

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

Safety Incident/Number	Category	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

SPL prioritizes safety values in all facets of its business operations, integrating safety and well-being of employees with the business operations. The Company has established a well-defined Occupational Health and Safety (OHS) management system, complete with a comprehensive monitoring plan and operates with a long-term strategy to ensure the system's effective implementation. This system follows the Plan-Do-Check-Act cycle of continual improvement.

The OHS framework of SPL includes the following:

- Assigning OHS roles and responsibilities
- Establishing and adhering to safety culture, standards and values
- Considering the strategic implications on the business
- Evaluating OHS performance management
- Reporting and reviewing of near misses
- Paying equal attention to low-risk areas as well as major hazards and high-risk areas to reduce incidents

SPL manages low probability risks through the following methods:

- Eradicating risks through appropriate engineering controls
- Assessing and consistently improving employee competency and experience through regular training and re-training
- Strictly following established SOPs
- Implementing prevention strategies for low-probability incidents at both management and shop floor levels



- Diligently monitoring and utilizing personal protective equipment
- Planning for contingencies
- Regularly reviewing and updating emergency response plans and conducting mock drills
- Maintaining a robust system for HSE performance monitoring
- Incorporating redundancy in the process design and development
- Ensuring the adoption of best safety practices
- Ensuring compliance with all applicable legal and other requirements
- Identifying opportunities for significant risk reduction in the process
- Verifying that a system exists to manage the residual risk, following the implementation of all agreed risk reduction measures.

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

Topic	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

Topic	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of Supreme Petrochem Ltd Manufacturing site/ location have been assessed by third party.
Working Conditions	100% of Supreme Petrochem Ltd Manufacturing site/ location have been assessed by third party.

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.

All safety-related incidents and near misses are thoroughly investigated according to the safety management process established in the Occupational Health and Safety (OHS) management system. This process is overseen by third-party entities or agencies. SPL also has a comprehensive procedure for reporting and investigating work injuries and incidents. The details of these injuries and incidents, along with the recommendations from the investigation reports, are shared with all departments. This process of horizontal deployment in the organization encourages departments to assess the applicability of these recommendations in their respective areas and take the necessary corrective-preventive actions. This procedure helps to avoid repeated incidents and promotes the widespread implementation of corrective measures within their departments. SPL also practices learning from incidents at other companies and organizations operating in the similar business.

LEADERSHIP INDICATORS

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

Yes, SPL extends compensatory packages to employees as well as workers in the event of death.

- Employees (Yes/No):** The Company has a Benevolent Fund in place for its employees. Additionally, in case of death of an employee during his/her service period, SPL pays Gratuity up to the retirement age of the employee.
- Workers (Yes/No):** The workers are covered under the Workmen Compensation Act in the event of their untimely death.

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

SPL ensures that all statutory dues relevant to its transactions are deducted and deposited in accordance with the applicable regulations. This procedure is regularly reviewed as part of the Company's internal and statutory audits. In the event that their value chain partners fail to deposit the taxes, SPL pays the necessary taxes and interest on their behalf to the government and then recovers the amount from the defaulting partner within a specified time frame. At SPL, adherence to regulatory requirements is prioritized and a dedicated team oversees these activities, including compliance with the Goods and Services Tax (GST).

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:

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, SPL believes in providing transition assistance to employees who are nearing their retirement. SPL has set up a Retainership Program for retired employees based on business needs and expertise of the retiring employee.

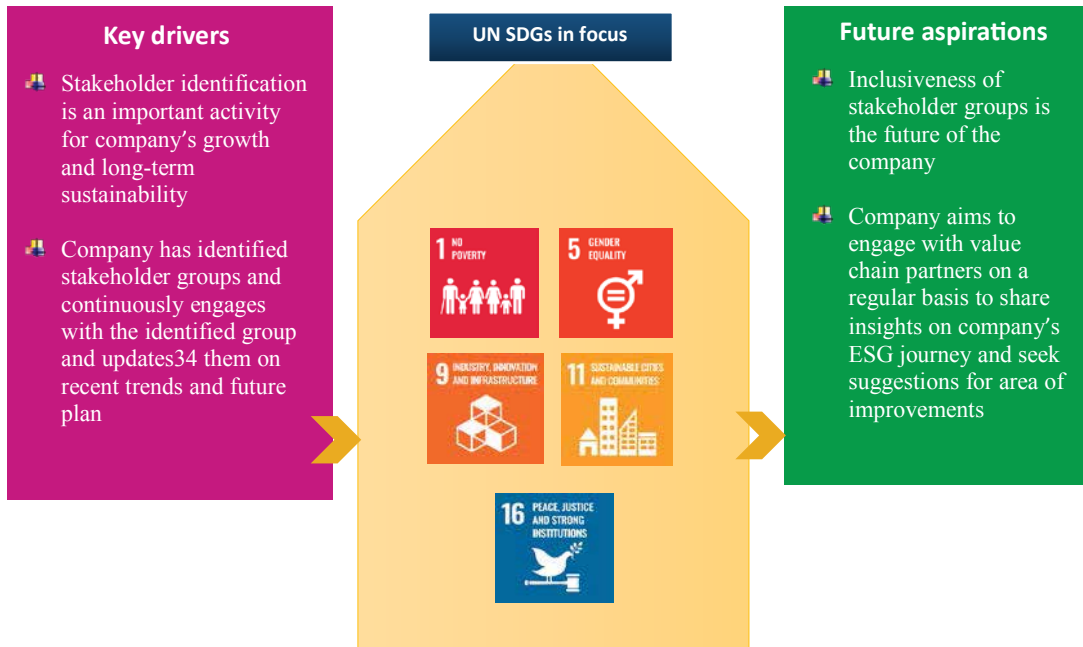
5. Details on assessment of value chain partners:

Topic	Percentage of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NIL
Working Conditions	NIL

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

Not Applicable, since SPL did not carry out any assessment for its value chain partners.

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





ESSENTIAL INDICATORS

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

SPL has an internal procedure in place to identify stakeholder groups or institutions that contribute value and/or affect business performance in the medium and long term. Among others, SPL has identified employee, worker, shareholder, investor, customer and community stakeholder groups that are impacted by, and in turn can impact, its business.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	Engagement forums and one-on-one interactions	Daily and need-based	Inform about business plans and future strategies
Shareholders/ Investors	No	Annual General Meetings (AGM), Notice Boards, Email and Website	Annual and need-based	To stay abreast of all developments and plans of the Company
Communities	Yes	Direct interactions through Public Relations Department	Need-based	Support socially with suitable projects
Customers	No	Multiple channels, in person meetings and digital platform	Annual and need-based	Continuously engage with customers and seek feedback

LEADERSHIP INDICATORS

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

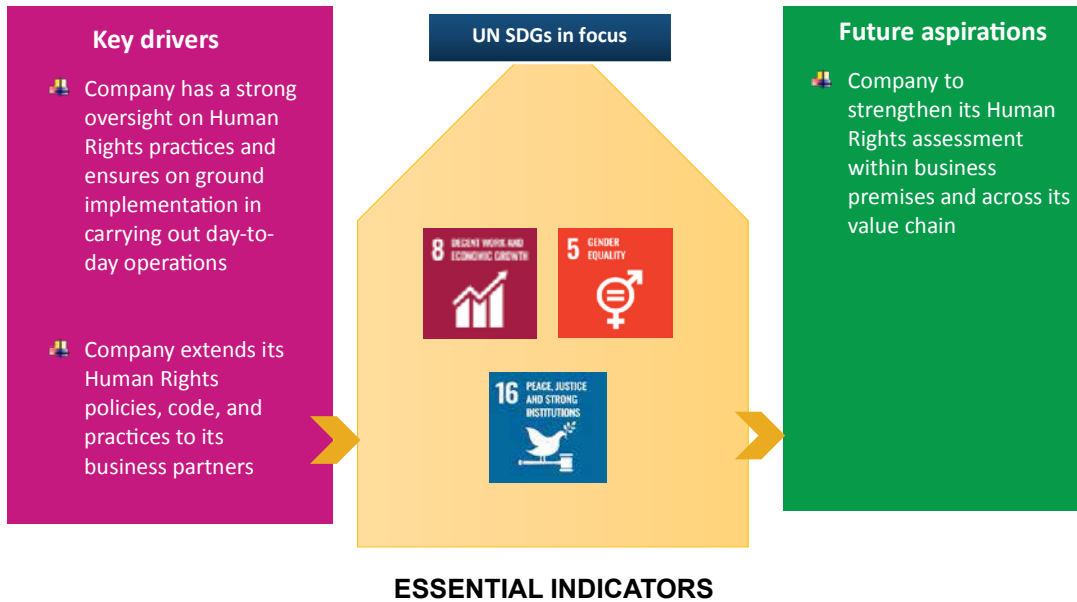
SPL is committed to fostering sustainable and meaningful connections with its essential stakeholder groups by consistently engaging with them to provide updates on its business strategies, potential risks, opportunities and future plans. Different department leaders engage with their specific internal and external stakeholders to grasp their viewpoints and address any concerns they may have. The feedback gathered from these interactions is summarized and communicated to senior management and then to the Board Members for necessary actions and to formulate sustainability strategies accordingly.

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.

In FY 2021-22, SPL conducted a Stakeholder Engagement and Materiality Assessment process. This assessment involved consulting with the primary stakeholder groups identified by SPL. Through individual interactions, both internal and external stakeholders were engaged to collect their insights in order to identify and rank the significant Environmental, Social and Governance (ESG) concerns relevant to SPL's operations. SPL remains committed to ongoing engagement with various stakeholder groups to assess their views on SPL's ESG performance and identify areas for future intervention.

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

SPL is committed to ensuring equitable, impartial and non-discriminatory treatment of all their needs and interests. It is pivotal to adopt an inclusive approach across all the CSR activities and projects like improving public hygiene facilities, educational and health infrastructure improvements, etc. This ensures appropriate engagement with the communities and helps in addressing the concerns of vulnerable/ marginalized groups of the nearby society. SPL takes actions which prioritize accessibility, cultural sensitivity and sustainability in its CSR initiatives.

Principle 5: Businesses should respect and promote human rights.

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

Category	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	Total (A)	No. of employees/workers covered (B)	Percentage (B/A)	Total (C)	No. of employees/workers covered (D)	Percentage (D/C)
EMPLOYEES						
Permanent	420	420	100%	405	405	100%
Other than permanent	14	14	100%	38	38	100%
Total	434	434	100%	443	443	100%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	255	255	100%	265	265	100%
Total	255	255	100%	265	265	100%

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

Category	FY 2023-24 (Current FY)					FY 2022-23 (Previous FY)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	Percentage (B / A)	No. (C)	Percentage (C / A)		No. (E)	Percentage (E / D)	No. (F)	Percentage (F / D)
EMPLOYEES										
Permanent	420	0	0%	420	100%	382	0	0%	382	100%
Male	396	0	0%	396	100%	359	0	0%	359	100%
Female	24	0	0%	24	100%	23	0	0%	23	100%

Category	FY 2023-24 (Current FY)					FY 2022-23 (Previous FY)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	Percentage (B / A)	No (C)	Percentage (C / A)		No. (E)	Percentage (E / D)	No. (F)	Percentage (F / D)
Other than Permanent	14	0	0%	14	100%	38	0	0%	38	100%
Male	14	0	0%	14	100%	37	0	0%	37	100%
Female	0	0	0%	0	0%	1	0	0%	1	100%
WORKERS										
Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	255	247	97%	8	3%	265	265	100%	0	0%
Male	245	241	98%	4	2%	254	254	100%	0	0%
Female	10	6	60%	4	40%	11	11	100%	0	0%

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (INR in Million)	Number	Median remuneration/ salary/wages of respective category (INR in Million)
Board of Directors (BoD)	9	*	1	*
Key Managerial Personnel	4	24.525554	0	–
Employees other than BoD and KMP	396	0.724030	24	1.016226
Workers	245	0.145848	10	0.174924

Note:

* Board of Directors, except Shri K. V. Mujumdar, are given sitting fees of ₹1 Lakh for attending each Board Meeting and Independent Directors meeting. ₹50,000 is given for each committee meeting except meetings related to CSR Committee, NRC Committee, Finance Committee and SRC Committee.

* Shri K. V. Mujumdar (Whole Time Director) falls under the category of Director and KMP both.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as percentage of total wages	5.07%	5.50%

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 head of the Human Resource Department is the focal point responsible for human right related aspects and ensuring compliance regarding human rights in the Company.

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

SPL is dedicated to fostering safe and supportive work environments for its employees, with a strong commitment to upholding human rights as a core ethical value ingrained in its daily operations. The Company has established a dedicated Human Rights policy outlining guidelines and procedures for addressing human rights violations, applicable to both employees and partners within its value chain. The Head of the Human Resources Department bears the responsibility of identifying, validating and addressing grievances raised by employees, workers and business partners. Effective execution of grievance validation and remedial actions necessitates collaboration with departmental and functional heads to understand and address any concerns or reported cases appropriately.

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

SPL has been engaged in fostering an ethical culture aiming at reaching the highest standards in terms of responsibility and business integrity throughout its organization. This has resulted in zero complaints on harassment, child labour, forced labour, discrimination and working conditions during FY 2023-24.

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	*	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

*The accusations made by the complainant against the accused were not found to be true by the Internal Committee of the Company.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a percentage of female employees/workers	4.16%	0
Complaints on POSH upheld	0	0

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

SPL has established a POSH Committee and implemented a comprehensive anti-discrimination policy, which includes measures for preventing sexual harassment in the workplace. To promote a safe and inclusive work environment for all employees and workers, the Company conducts annual awareness and training sessions covering topics such as fostering a conducive workplace, POSH training and non-discrimination practices. The POSH Committee is responsible for overseeing business operations and ensuring the implementation of safe and non-discriminatory practices throughout the entire business line. Requisite inquiry & investigation is conducted by the Internal Committee of the Company for any sexual harassment complaint made and if required, due action is taken against the employee proven guilty.

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

SPL currently does not cover human rights clause in its commercial contracts. However, on a case-to-case basis, the Company does investigate human rights-related aspects, if required specifically.



10. Assessments for the year:

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	NIL
Forced/involuntary labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL
Others – please specify	NIL

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

Not applicable.

LEADERSHIP INDICATORS

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

During FY 2023-24, SPL did not receive any complaints or grievances. The Company has requisite policies and internal controls in place. Proactively, SPL has implemented comprehensive policies and internal controls to prevent any Human Rights-related issues from arising.

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

During FY 2023-24, no Human Rights due diligence was conducted by any external agency.

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?

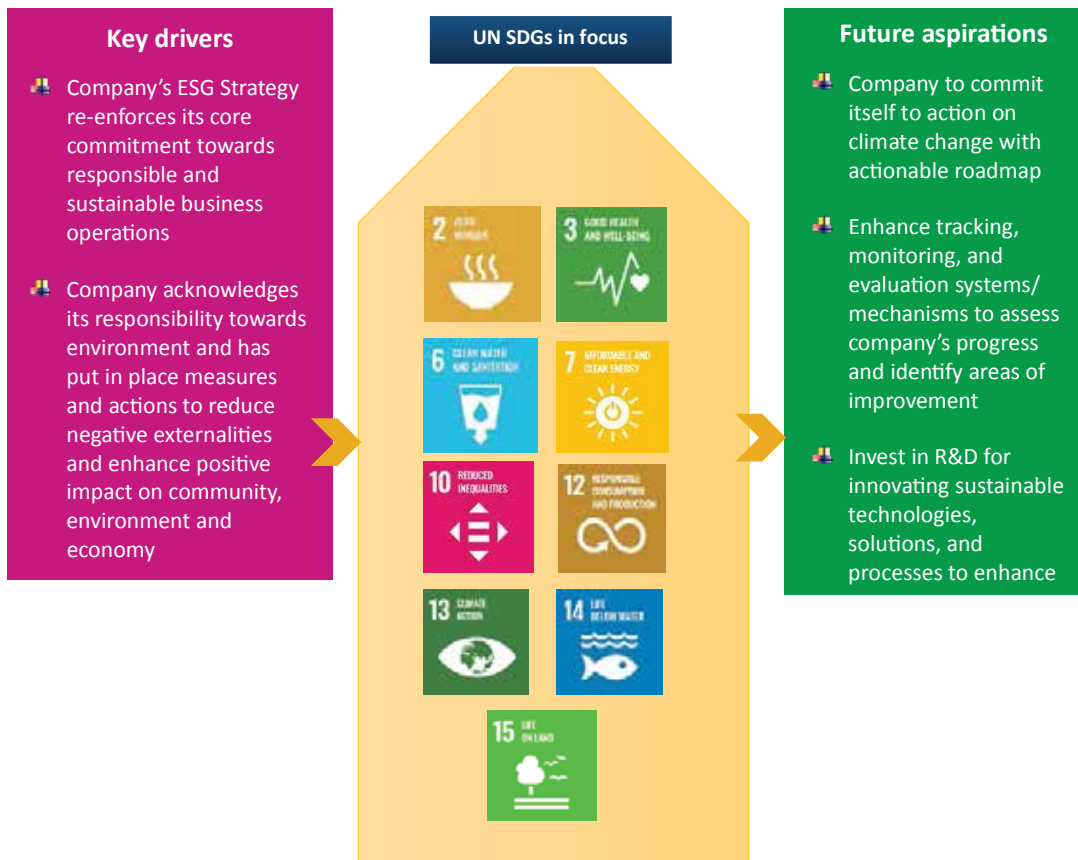
Yes, the main office is situated in a business building that is equipped with elevators, ensuring accessibility for differently abled people. The Office also provides distinct washroom to facilitate them. Currently SPL has zero differently abled employees, however, the Company is committed to fostering an inclusive work environment and selects candidates based solely on their skills and expertise.

4. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed
Child labour	NIL
Forced/involuntary labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL

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

Not applicable.

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

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total Electricity Consumption (A) (GJ)	7,806	23,915
Total Fuel Consumption (B) (GJ)	0	0
Energy Consumption through other sources (C) (GJ)	0	0
Total Energy Consumption from renewable sources (A+B+C) (GJ)	7,806	23,915
From non-renewable sources		
Total Electricity Consumption (D) (GJ)	1,86,029	1,54,135
Total Fuel Consumption (E) (GJ)	1,87,526	1,74,813
Energy Consumption through other sources (F) (GJ)	0	0
Total Energy Consumption from non-renewable sources (D+E+F) (GJ)	3,73,555	3,28,948
Total Energy Consumption (A+B+C+D+E+F) (GJ)	3,81,361	3,52,864
Energy Intensity per million INR of turnover (Total energy consumption/Revenue from operations in rupees) (GJ per million INR)	0.000007259	0.000006674
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption in GJ/Revenue from operations adjusted for PPP)	0.0001661	0.0001527
Energy Intensity in terms of physical output (GJ per MT of Product)	1.111	1.136

Note: No external assurance was carried out on environmental parameters for FY 2023-24

* The revenue from operation has been adjusted for PPP based on the latest PPP convenient factor published for the year 2022 by the World Bank for India which is 22.88.

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.

SPL does not have sites/facilities identified as designated consumer under PAT.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,71,214	5,46,646
(ii) Groundwater	–	–
(iii) Third party water	33,696	49,608
(iv) Seawater/desalinated water	5,501	3,068
(v) Others (Rainwater storage)	–	–
Total volume of Water Withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,10,411	5,99,322
Total volume of Water Consumption (in kilolitres)	6,10,411	5,99,322
Water Intensity per rupee of turnover (Total Water consumed/Revenue from operations) (kl per million INR)	0.00001162	0.00001134
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption/Revenue from operations adjusted for PPP) (GJ per million INR)	0.0002659	0.0002594
Water Intensity in terms of physical output (KL per MT of Product)	1.778	1.929

Note: No external assurance was carried out on environmental parameters for FY 2023-24

* The revenue from operations has been adjusted for PPP Conversion factor published for the year 2022 by World Bank for India which is 22.88.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	m ³	–	–
- No treatment	m ³	–	–
- With treatment – please specify level of treatment	m ³	–	–
(ii) Into Groundwater	m ³	–	–
- No treatment	m ³	–	–
- With treatment – please specify level of treatment	m ³	–	–
(iii) Into Seawater	m ³	–	–
- No treatment	m ³	–	–
- With treatment – please specify level of treatment	m ³	–	–
(iv) Sent to third-parties	m ³	–	–
- No treatment	m ³	–	–
- With treatment – please specify level of treatment	m ³	–	–



Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(v) Others	m ³	–	–
- No treatment	m ³	–	–
– With treatment – Tertiary Treatment	m ³	For SPL Amdoshi Works Site: The treated effluent is recycled through ZLD scheme up to maximum extent and remaining is discharged into the saline zone of Amba River Estuary during monsoon period, during non-monsoon period the treated effluent is recycled through ZLD scheme up to maximum extent in the process and the remaining is used on land for gardening within premises. For SPL Manali Works Site: Sewage treated through sewage treatment plant is used for gardening within the premises as approved by State Pollution Control Board (SPCB). Trade effluent was reused through provision of ZLD scheme.	For SPL Amdoshi Works Site: The treated effluent is recycled through ZLD scheme up to maximum extent and remaining is discharged into the saline zone of Amba River Estuary during monsoon period, during non-monsoon period the treated effluent is recycled through ZLD scheme up to maximum extent in the process and the remaining is used on land for gardening within premises. For SPL Manali Works Site: Sewage treated through sewage treatment plant was used for gardening within the premises as approved by State Pollution Control Board (SPCB). Trade effluent was reused through provision of ZLD scheme.
Total water discharged (in kilolitres)	m ³	1,64,548	1,23,368

Note: No external assurance was carried out on environmental parameters for FY 2023-24

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

To enhance resource circularity, SPL has adopted a Zero Liquid Discharge system. This system is implemented at both manufacturing facilities, Amdoshi and Manali Works, where effluent undergoes primary, secondary and tertiary treatments as well as ultrafiltration, reverse osmosis and evaporation processes before being recycled for operational use.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	µg/m3	3.70	4.33
SOx	µg/m3	3.69	3.96
Particulate matter (PM)	µg/m3	39.05	42.39
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	µg/m3	12.37	12.90
Hazardous air pollutants (HAP)	mg/m3	NA	NA
Others – please specify (SO2 from Stacks)	MT/A	51	60

Note: No external assurance was carried out on environmental parameters for FY 2023-24

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	11,615	11,416

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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)	tCO ₂ e	36,942	34,680
Total Scope 1 and Scope 2 Emissions	tCO ₂ e	48,557	46,096
Total Scope 1 and Scope 2 Emissions Intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG Emissions/Revenue from operations)	tCO ₂ e/INR Crore	0.0000009243	0.0000008718
Total Scope 1 and Scope 2 Emissions 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)	tCO ₂ e/USD	0.00002115	0.00001995
Total Scope 1 and Scope 2 Emissions Intensity in terms of physical output	tCO ₂ e/MT of Product	0.141	0.148

Note: No external assurance was carried out on environmental parameters for FY 2023-24

The revenue from operations has been adjusted for PPA based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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

Recognizing its environmental impact, SPL endeavours to diminish its ecological footprint by undertaking initiatives to mitigate Greenhouse Gas (GHG) emissions. These initiatives include adopting energy-saving LED lighting, utilizing energy-efficient equipment like induction motors and compressors and implementing Variable Frequency Drive (VFD) systems. SPL also predominantly uses cleaner fuels such as natural gas and low sulphur heavy stock for its thermal energy demands in the manufacturing operations. The Company uses battery operated vehicles such as forklift trucks, at its manufacturing locations. SPL has installed a 1 MWp solar roof top power plant at its manufacturing unit at Amdoshi to bolster the share of renewable energy in fulfilling the electrical energy demands of the operations. SPL looks to increase its renewable energy usage even more to reduce GHG emissions by entering into a Power Delivery Agreement with TP Saturn Limited (a Special Purpose Vehicle (SPV) formed by Tata Power Renewable Energy Limited) for supplying 12.5 MW solar power to the Amdoshi Unit.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	29.28	26.28
E-waste (B)*	1.14	1.25
Bio-medical waste (C)	0.004	0.0014
Construction and demolition waste (D)	0	0
Battery waste (E)*	0.91	0
Radioactive waste (F)	0	0
Other Hazardous waste (includes spent alumina, used/ spent oil, chemical sludge from wastewater treatment, evaporator salts, filter bags, cloth, cotton waste, insulation waste, etc.) (G)	603	570
Other Non-hazardous waste generated (H). (Wooden scrap, metallic scrap, non-metallic scrap, paper waste, glassware waste, etc.) Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,033	472
Total (A+B + C + D + E + F + G+ H)	1,668	1,069
Waste Intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT per million INR)	0.00000003175	0.00000002022



Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated/Revenue from operations adjusted for PPP)	0.0000007265	0.0000004626
Waste Intensity in terms of physical output (MT of Waste Generated per MT of Product)	0.005	0.003
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Plastic waste (A)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Plastic waste (A)		
(i) Incineration	14.74	17.01
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	14.54	9.27
Total	29.28	26.28
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: E-waste (B)		
(i) Recycled	1.14	1.25
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	1.14	1.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: E-waste (B)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Battery waste (E)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0.91	0
Total	0.91	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Battery waste (E)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Other Hazardous waste generated(G)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Other Hazardous waste generated (G)		
(i) Incineration	377	438
(ii) Landfilling	219	78
(iii) Other disposal operations	7	54
Total	603	570
For each category of waste generated, total waste recovered by nature of recovery method (in metric tonnes)		
Category of waste: Other Non-hazardous waste generated(H)		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Other Non-hazardous waste generated (H)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1,033	472
Total	1,033	472

Note: No external assurance was carried out on environmental parameters for FY 2023-24

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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 product and processes and the practices adopted to manage such wastes.

SPL has established a comprehensive waste management program to handle the waste generated from its operations. Waste is identified and segregated at its source according to documented procedures aimed at sustainable waste management during business operations:

- Hazardous and biomedical wastes are sent for scientific disposal to approved facilities such as the Common Hazardous Waste Treatment Storage and Disposal Facility (CHWTSDF) and the Common Bio-Medical Waste Treatment Storage and Disposal Facility (CBMWTSDF), respectively, approved by the State Pollution Control Board (SPCB). SPL is a member of CHWTSDF, where various disposal methods like landfill and incineration are carried out.
- SPL collaborates with e-waste recyclers sanctioned and registered by the SPCB for the effective management and processing of all e-waste generated within SPL.
- Battery waste is managed in accordance with The Batteries (Management and Handling) Amendment Rules, 2022, and is sent to registered recyclers approved by the State Pollution Control Board (SPCB).
- Additionally, SPL has adopted strategies to minimize waste from its products. SPL adheres to various standards for waste management practices, including:
 - ROHS Directive (EU) 2015/863 amending Annex II to Directive 2011/65/EL.
 - EU REACH Regulation (EC) No. 1907/2006, Article 33 (1) Obligation to provide information of safe use.



- FDA - Commission Regulation (EU) No. 10/2011 of 14 January 2011, EU 2015/174, EU 202/2014, EU 1183/2012 and EU 1282/2011 and Article 3 of European Regulation No. 1935/2004.
- US FDA - 21.CFR.176.17

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:

SPL's facilities and offices are situated away from ecologically sensitive areas. According to the Environment Impact Assessment (EIA) conducted by SPL in FY 2019-20, there were no notable direct or indirect effects of the business activities on biodiversity at SPL's Amdoshi works site. The report is accessible to the public via the following link:

<https://environmentclearance.nic.in/DownloadPfdFile.aspx?FileName=e+rsYZdUx/d11kFZHB2KfXK+3fJ1rZ79MEwGIZEt-TerviNjVtMjvsjkSDmCQsoEfnZf9OB13sphXfssRO3b9KAqtUdDFetbDpgGKqn9pfQK3CxxAvGuBF/X+KoYwJv&FilePath=93ZZBm8LWEXfg+HAIQix2fE2t8z/pgnoBhDIYdZCzxVPEh4a7F53Cae7tleKGoXIDIA7chYePNgRjpehWx3dLsaLae8RS5VxBvVdCANlMg=>

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

During reporting period, SPL has not carried out any Environment Impact Assessment (EIA) for its projects. The most recent EIA conducted by SPL was in FY 2019-20, which focused on expanding the manufacturing capacity of existing products and introducing new products in the category of synthetic resins, classified under the synthetic organic chemicals industry (5f) as per the EIA notification of September 2006, as amended. The report is publicly available at the following link:

<https://environmentclearance.nic.in/DownloadPfdFile.aspx?FileName=e+rsYZdUx/d11kFZHB2KfXK+3fJ1rZ79MEwGIZEt-TerviNjVtMjvsjkSDmCQsoEfnZf9OB13sphXfssRO3b9KAqtUdDFetbDpgGKqn9pfQK3CxxAvGuBF/X+KoYwJv&FilePath=93ZZBm8LWEXfg+HAIQix2fE2t8z/pgnoBhDIYdZCzxVPEh4a7F53Cae7tleKGoXIDIA7chYePNgRjpehWx3dLsaLae8RS5VxBvVdCANlMg=>

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:

SPL is compliant with all the applicable environment laws and regulations.

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

LEADERSHIP INDICATORS

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

Not Applicable. SPL's operation sites are neither located in water stressed regions nor water is withdrawn, consumed, nor discharged from any water stressed areas.

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

- (i) Name of the area:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	m ³	–	–
(ii) Groundwater	m ³	–	–
(iii) Third party water	m ³	–	–
(iv) Seawater/desalinated water	m ³	–	–
(v) Others	m ³	–	–
Total volume of water withdrawal (in kilolitres)	m ³	–	–
Total volume of water consumption (in kilolitres)	m ³	–	–

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water intensity per rupee of turnover (Water consumed/turnover)	KL per crore INR of revenue	–	–
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	m ³	–	–
– No treatment	m ³	–	–
– With treatment – please specify level of treatment	m ³	–	–
(ii) Into Groundwater	m ³	–	–
– No treatment	m ³	–	–
– With treatment – please specify level of treatment	m ³	–	–
(iii) Into Seawater	m ³	–	–
– No treatment	m ³	–	–
– With treatment – please specify level of treatment	m ³	–	–
(iv) Sent to third-parties	m ³	–	–
– No treatment	m ³	–	–
– With treatment – please specify level of treatment	m ³	–	–
(v) Others	m ³	–	–
– No treatment	m ³	–	–
– With treatment – please specify level of treatment	m ³	–	–
Total water discharged (in kilolitres)	m ³	–	–

Note: No external assurance was carried out on environmental parameters for FY 2023-24

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

SPL is currently in the process of quantifying its scope 3 emissions and will disclose it in the upcoming years.

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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)	tCO ₂ e	–	–
Total Scope 3 Emissions per rupee of turnover	tCO ₂ e	–	–
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity	tCO ₂ e/ INR	–	–

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.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable. SPL's operations are not located in or around any ecologically sensitive areas.



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

Sr.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Energy Saving 2023-24	Replacement of conventional luminaires with energy saving LED	Energy savings of 163296 kWh
2	Energy Saving 2023-24	Replacement of Existing Induction motors with energy efficient Induction motors.	Energy savings of 40094 kWh
3	Workplace Environment Improvement	Introduction of condensers in Poly Reactor Vents at SPL Manali-Chennai Unit.	Reduction in hydrocarbon emissions
4	Workplace Environment Improvement	Reconstruction of Road from Main Gate to Tank Farm with the help of paver blocks at SPL Manali-Chennai Unit.	Reduction in ambient air dust levels
5	Use of Renewable Energy Source	Agreement signed with a third party who supply Solar Power for SPL Manali-Chennai Unit.	Around 60% of power sourced from Solar Energy

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

SPL has implemented a comprehensive business continuity and disaster management plan to effectively handle emergencies, crises, and interruptions in business operations. This includes both an Onsite Emergency Management Plan to enhance preparedness and response within the facility as well as an Off-site Emergency Plan which was submitted to the District Collectorate for external coordination. The plan considers various natural disasters such as floods and earthquakes, incorporating safety measures, protocols, emergency contacts, identification plans, evaluation processes and responses to potential emergency scenarios. Additionally, it addresses transport emergency response case of vehicles transporting raw materials and finished goods to and from SPL premises. SPL also has established a Disaster Recovery System setup to ensure data security and management.

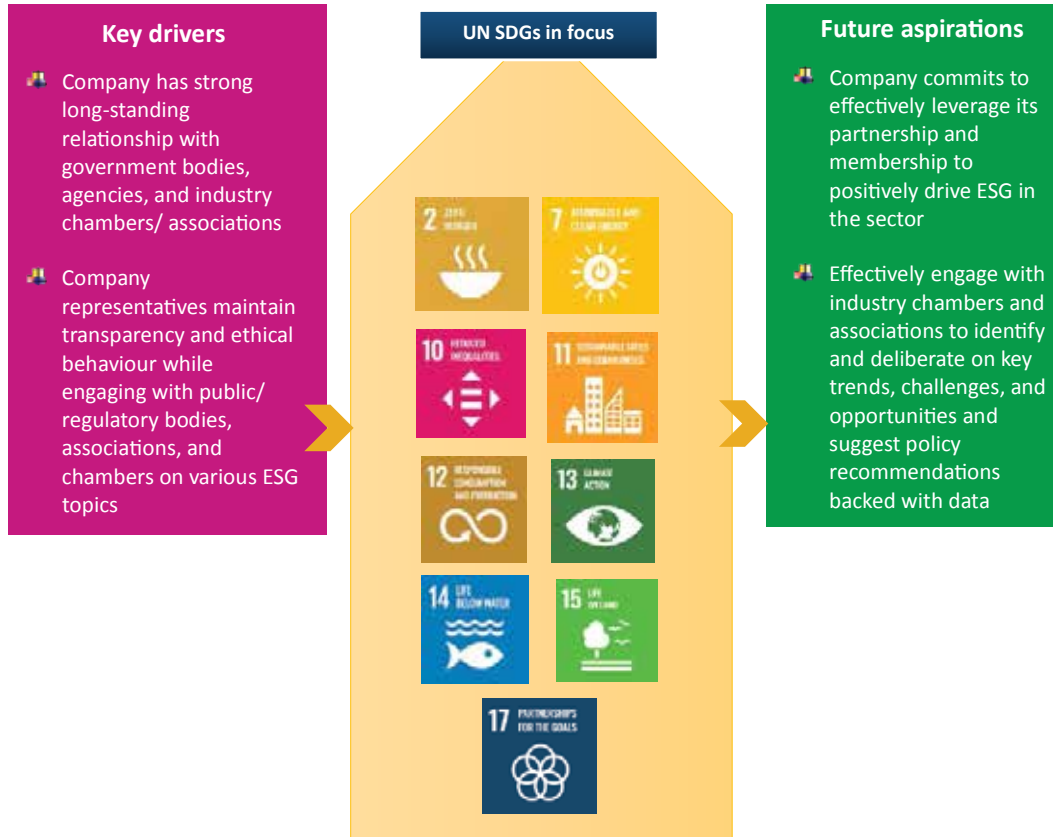
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

SPL has not monitored data on any significant adverse impact to the environment arising from the value chain partners during the year. However, SPL has identified that during the transportation of petrochemical based raw materials to the factories, any abnormality or emergency conditions can lead to adverse impacts on the surrounding environment. Utmost care is being taken during the transportation of such raw materials, for which we have developed transport emergency management plan. Also, we provide periodic trainings to the persons associated with and responsible for the safe transportation of raw materials to our factories.

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

SPL has not monitored data on percentage of value chain partners assessed during FY 2023-24

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



ESSENTIAL INDICATORS

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

SPL is a member of seven trade 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.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Confederation of Indian Industries (CII)	National
2	Chemical and Petrochemical Manufacturers Association (CPMA)	National
3	Organisation of Plastic Processors of India (OPPI)	National
4	The Plastics Export Promotion Council (Plexconcil)	National
5	The Bombay Chamber of Commerce and Industry (BCCI)	State
6	Indian Centre for Plastics in the Environment (ICPE)	National
7	All India Liquid Bulk	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
Not applicable since there were no cases of anti-competitive conducted by SPL in FY 2023-24.		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

Sr.	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/Half yearly/ Quarterly/Other-please specify)	Web Link, if available
SPL did not contribute to public policy advocacy in FY 2023-24.					

Principle 8: Businesses should promote inclusive growth and equitable development.



ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes/No)	Resulted communicated in public domain	Relevant Web Link
Due to no applicability of Social impact assessments under Section 135 of the Companies Act 2013, and rules thereto, such assessments have not been conducted in FY 2023-24, but SPL plans for conducting them in the future once the respective rules become applicable to it.					



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

Sr.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	Percentage of PAF covered by RAR	Amount Paid to PAFs in the FY (in INR)
SPL does not have any projects for which ongoing Rehabilitation and Resettlement (R&R) has been undertaken.						

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

Communities and NGOs can reach SPL through the Public Relations Department at SPL Factory, Nagothane. The Team is responsible for receiving and redressing any grievance/s from the community in an effective, conducive and timely manner (if any).

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/Small producers	<1%	<1%
Directly from within India	<1%	<1%

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 percentage of total wage cost

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	34.95%	36.85%
Semi-urban	–	–
Urban	0.22%	0.22%
Metropolitan	64.83%	62.93%

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

LEADERSHIP INDICATORS

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

Not Applicable, since SPL did not undertake any Social Impact Assessment (SIA) for its CSR Projects during the FY 2023-24.

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

Sr.	State	Aspirational District	Amount Spent in INR
Currently no CSR programs/ interventions are being implemented in Aspirational Districts, as listed down by NITI Aayog, Government of India.			

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

No.

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

Not Applicable.

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

Not Applicable.



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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of Calculating Benefit Share
NIL				

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.

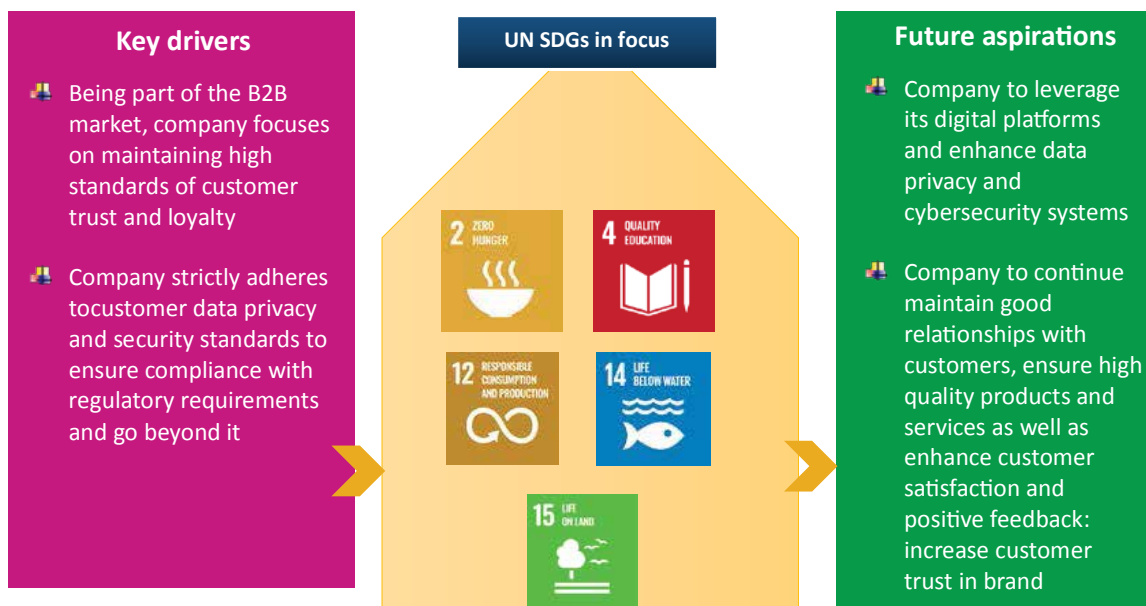
Not Applicable.

6. Details of beneficiaries of CSR Projects.

Sr.	CSR Project	No of persons benefited from CSR Projects	Percentage of beneficiaries from vulnerable and marginalized group
1	20 (twenty) Public Toilet Blocks (2 + 2) for Villages and Schools in Raigad District	4,600	100
2	Construction of Health Centre at Wangani	The project is currently ongoing and has not reached completion. Consequently, the number of individuals who have benefited from the Corporate Social Responsibility (CSR) initiatives, as well as the proportion of beneficiaries from vulnerable and marginalized groups, cannot be determined at this point of time.	
3	9 Anganwadi buildings in Raigad District	225	100
4	E -learning facilities at Schools in Raigad District & Renewal of Software and Hardware services	428	100
5	Construction of New School Building at Amdoshi.	The project is currently ongoing and has not reached completion. Consequently, the number of individuals who have benefited from the Corporate Social Responsibility (CSR) initiatives, as well as the proportion of beneficiaries from vulnerable and marginalized groups, cannot be determined at this point of time.	
6	Distributions of Notebooks & School bags to nearby schools	590	100
7	Construction of Grampanchayat Building for the Group at Amdoshi Wangani	The project is currently ongoing and has not reached completion. Consequently, the number of individuals who have benefited from the Corporate Social Responsibility (CSR) initiatives, as well as the proportion of beneficiaries from vulnerable and marginalized groups, cannot be determined at this point of time.	
8	11 (Eleven) Water Coolers to nearby schools & Public Health Centres, Anganwadis etc.	428	100
9	Promotion of traditional art and culture	4,400	70
10	Gymnasium Equipment for Rajewadi, Palkhar & Waravatane	396	100
11	5R Cycle Foundation	The project related to environment sustainability is currently going on and has not reached completion. Hence, the number of individuals who have been benefitted from the corporate social responsibility (CSR) project cannot be determined at this point of time.	
12	Catch Foundation	The project related to environment sustainability is currently going on and has not reached completion. Therefore, the number of individuals who have been benefitted from the corporate social responsibility (CSR) project cannot be determined at this point of time.	

Sr.	CSR Project	No of persons benefited from CSR Projects	Percentage of beneficiaries from vulnerable and marginalized group
13	Society of rehabilitation of paraplegics	The project is related to construction of old age home which is currently going on and has not reached completion. Hence, the number of individuals to be benefitted from this project cannot be determined at this point of time.	
14	Vidyadaan Charitable Trust	11	100
15	Ayang Trust	282	99
16	SOS Children's Villages of India	25	100
17	Madat Charitable Trust	118	100
18	Supreme Foundation	1,08,754	100
19	Society of rehabilitation of paraplegics	31	100
20	Akshay Patra Foundation	524	100

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



ESSENTIAL INDICATORS

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

SPL has established a thorough procedure to promptly address consumer complaints. The Marketing Team is responsible for receiving and logging complaints from consumers or traders regarding any product-related concerns into the SAP system. Subsequently, the Customer Service and Support (CSS) team endeavours to resolve the complaint directly with the customer. If the issue persists, the manufacturing site is notified to undertake appropriate corrective measures.

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

Type	As a percentage to total turnover
Environment and Social parameters relevant to product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

**3. Number of consumer complaints**

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the 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	–
Others	0	0	–	10	0	–

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

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

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

Yes, SPL has a framework developed on mitigation of cyber security and associated risks. The Policy of Company on cyber security and Data Privacy policy is available at URL: <https://supremepetrochem.com/wp-content/uploads/2024/06/DATA-PRIVACY-POLICY.pdf>

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

During FY 2023-24, no complaints were received regarding the delivery of essential services, advertising, or regulatory actions concerning the safety of products or services. Nevertheless, SPL upholds a zero-tolerance policy towards any form of unethical behaviour or malpractice and adheres to the highest standards of integrity when interacting with stakeholders, ensuring compliance with regulatory requirements across all stakeholder engagements.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

No data breaches were recorded in FY 2023-24.

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

No data breaches were recorded in FY 2023-24.

c. Impact, if any, of the data breaches

Not Applicable.

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

Information related to SPL's products and services can be found on the Official Website: www.supremepetrochem.com

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

SPL's products carry information on safe and responsible usage of the product in the form of processing guidelines and a Troubleshooting Guide to enhance the processing knowledge of the customers regarding the product.



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

SPL adheres to relevant regulatory requirements by disclosing information to stakeholders on various business continuity as well as environmental and social aspects. However, in case of any risk of disruption or discontinuation, SPL abides by the regulatory requirements and reaches out to its consumers through digital platforms such as email notifications and Stock Exchange Portals for awareness and updates regarding the situation.

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.

No.

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, SPL conducts a Customer Satisfaction Survey once every 2 years for domestic as well as international clients with an aim to get a perspective on their requirements, concerns and suggestions. This is used for decision-making and assessment and improvement of processes internally.