

SASB Index

Based on the Sustainability Accounting Standards Board (SASB) Standards for the Chemicals industry, the table below outlines the relevant SASB disclosures along with their references in the Integrated Annual Report FY 2025-26:

TOPIC	METRIC	CODE	Section	Sub Section	Page number
Greenhouse Gas Emissions	1) Gross global Scope 1 emissions,	RT-CH-110a.1	Sustainable Operations, BRSR	Own Operations, P6	115-117, 344
	2) Percentage covered under emissions- limiting regulations				
	3) Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Sustainable Operations, BRSR	Management Approach,P6	114-117, 342, 344
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs) and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	Sustainable Operations; BRSR	Other Emissions, P6	132, 344
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	RT-CH-130a.1	Sustainable Operations; BRSR	Own Operations; P6	116-117, 342
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	Sustainable Operations; BRSR	Water use efficiency, P6	124-127, 343, 347
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	RT-CH-140a.2	BRSR	P1, P6	322, 346
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Sustainable Operations; BRSR	Water Management, P6	124-127, 343, 347
Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	RT-CH-150a.1	Sustainable Operations; BRSR	Waste Management, Circularity in Operations, P2, P6	128-132, 328, 345-346
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	Synergising Relationships, BRSR	Enhancing vocational skills, P8	152-157, 337, 350-352
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate for (a) direct employees (b) contract employees	RT-CH-320a.1	Synergising Relationships, BRSR	Health and Safety, P3	177-181, 332-336
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	Synergising Relationships, BRSR	Employee Well-being, P3	169, 329, 332-334
	Revenue from products designed for usephase resource efficiency	RT-CH-410a.1	Sustainable Operations; BRSR	Sustainably Advantaged Products, P2	123, 325-328
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) Percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	Sustainable Operations	Elimination of harmful ingredients	122
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	RT-CH-410b.2	Sustainable Operations	Product Stewardship	120-123
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	Not applicable to our	operations	
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	Management Discussion and Analysis Report, BRSR	Enterprise Risk Management, P1	66-74, 318-321, 348-349
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) 2	RT-CH-540a.1	-	-	-
	Number of transport incidents	RT-CH-540a.2	-	-	-