दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LTD.
(भारत सरकार का उद्यम) (A Government of India Enterprise)

प्रगति के पथप्रदर्शक
PIONEERS IN PROGRESS

पंजीकृत कार्यालय: एलूर, उद्योगमंडल, कोच्ची - 683 501, केरल राज्य, भारत
Regd.Office: Eloor, Udyogamandal, Kochi-683501, Kerala State, India. Website: www.fact.co.in CIN: L24129KL1943GOI000371

CS- RO-AGM 82- 192 05th September, 2026

The Manager
Listing Department
National Stock Exchange of India Ltd. Exchange Plaza
Bandra- Kurla Complex,
Bandra (E),
Mumbai - 400 001.

Dear Madam / Sir,

Sub: - Business Responsibility and Sustainability Report for the FY 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") of the Company for the Financial Year 2025-26, which also forms an integral part of the Annual Report of the Company.

The BRSR is available on the website of the Company at https://fact.co.in/home/Dynamicpages?MenuId=3057

Very truly yours,

For The Fertilisers and Chemicals Travancore Limited

Susan Abraham
Digitally signed by Susan Abraham
DN: c=IN, o=FACT LTD, ou=COMPANY SECRETARY,
2.5.4.20=829e682cc28d735b236e25a8665d6657596b1d4b15b36d61bd8fffeb2cfe3787, postalCode=683501, st=KERALA, serialNumber=7730e2b01fccfbdeea1cde912e90d6fd17bb86acae63b4f2d9dd41ee7deadd58, cn=Susan Abraham
Date: 2026.09.05 16:27:05 +05'30'

Susan Abraham
Company Secretary

FACT

प्रगति के पथप्रदर्शक

PIONEERS IN PROGRESS

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

(A Government of India Enterprise)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

2025-26

Content

Section A: General Disclosures

I Details of the Listed Entity

1. Corporate Identity Number (CIN) of the Listed Entity	**L24129KL1943GOI000371**
2. Name of the Listed Entity	**The Fertilisers and Chemicals Travancore Limited**
3. Year of incorporation	**1943**
4. Registered office address	**Eloor, Udyogamandal, Ernakulam District, Kerala - 683501**
5. Corporate address	**Eloor, Udyogamandal, Ernakulam District, Kerala - 683501**
6. E-mail	**investors@factltd.com**
7. Telephone	**0484-2567648**
8. Website	**https://fact.co.in/**
9. Financial year for which reporting is being done	**01-04-2025 to 31-03-2026**
10. Name of the Stock Exchange(s) where shares are listed	**National Stock Exchange of India Limited**
11. Paid-up capital	**₹647.07 Crore**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	**Sunita P V, DGM (CP)** **sunitapv@factltd.com** **0484-2567648**
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)?	**Standalone basis**
14. Name of assurance provider	**Social Responsibility: Asia (S R Asia)**
15. Type of assurance obtained	**Reasonable Assurance for BRSR Core**

II. Products/Services:

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing & Marketing	Manufacturing and Marketing Fertilisers, Chemicals and Petrochemicals	99.59%
2.	Engineering and Consultancy	Engineering Consultancy & Design and Fabrication & Erection of Industrial Equipment	0.41%

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

Sl. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Complex Fertilisers	20121	**63.89%**
2	Ammonium Sulphate	20121	**14.33%**
3	Traded Products	46692	**19.59%**
4	Services	71100	**0.41%**
5	Others	33200	**1.77%**

III. Operations:

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

Location	Number of Plants	Number of Offices
National	2	16
International	0	0
Total	2	16

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	7
International (No. of Countries)	0

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

Exports contributed 0% of the entity's total turnover.

C. A brief on types of customers

The Company markets its fertiliser products to farmers and agriculturists through its own depots and an established dealer network. Petrochemical products are sold directly to nylon manufacturers.

IV. Employees:

20. Details as on the close of the Financial Year

a. Employees and workers (including differently-abled)

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	629	546	86.80	83	13.20
2.	Other than Permanent (E)	15	11	73.33	4	26.67
3.	**Total Employees (D + E)**	644	557	86.49	87	13.51
Workers						
4.	Permanent (F)	853	829	97.19	24	2.81
5.	Other than Permanent (G)	644	509	79.04	135	20.96
6.	**Total Workers (F + G)**	1,497	1338	89.38	159	10.62

Note:

1. BODs and CVOs are also included in the count of permanent employees.
2. Temporary and CLR category employees/workers are considered under other than permanent employees/workers.
3. The sub-layer category is also included in the count of permanent workers.

b. Differently-abled employees and workers

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently-Abled Employees						
1.	Permanent (D)	15	13	86.67	2	13.33
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	**Total Differently-Abled Employees (D + E)**	15	13	86.67	2	13.33
Differently-Abled Workers						
4.	Permanent (F)	19	19	100.00	0	0.00
5.	Other than Permanent (G)	2	0	0.00	2	100.00
6.	**Total Differently-Abled Workers (F + G)**	21	19	90.48	2	9.52

21. Participation/inclusion/representation of women

Particulars	Total (A)	Female	
		No. (B)	% (B / A)
Board of Directors	3	0	00.00
Key Management Personnel	4	1	25.00

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year before the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.87%	0.00%	4.25%	3.91%	1.31%	3.60%	12.05%	14.29%	12.30%
Permanent Workers	2.39%	7.55%	2.54%	1.52%	0.00%	1.47%	13.51%	22.86%	13.87%

Note: Turnover rate = (Total separations including resigned, retired, and expired) / (Total number of employees)

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures

Sl. No.	Name of the Holding/ Subsidiary/ Associate Companies/ Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of Shares held by Listed Entity	Does the Entity indicated at Column A participate in the Business Responsibility initiatives of the Listed Entity? (Yes/No)
1.	FACT-RCF Building Products Private Limited	Joint Venture	50%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: Yes

(ii) Turnover (in ₹) - 57,23,76,12,476.39

(iii) Net worth (in ₹) - 11,68,06,39,693.28

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

The Stakeholder Group from Whom the Complaint is Received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of Complaints Filed During the Year	Number of Complaints Pending Resolution at the Close of the Year	Remarks	Number of Complaints Filed During the Year	Number of Complaints Pending Resolution at the Close of the Year	Remarks
Communities	**No**	-	-	-	NA	NA	NA
Investors (Other Than Shareholders)	**NA**	-	-	-	NA	NA	NA
Shareholders	Yes https://fact.co.in/home/Dynamicpages?MenuId=2994	3	0	0	7	NIL	NA
Employees and Workers	Yes https://fact.co.in//images/upload/Grievance-Management-System-(1)_220.pdf	69	44	Under the process of resolution	NA	NA	NA
Customers	No There is no web link for the grievance redressal policy for “customers”. (Details of Customer Care No., Email ID & Address are printed on the bags)	0	0	0	1	NIL	NA
Value Chain Partners	No There is no web link for the grievance redressal policy for Value Chain Partners.	0	0	0	15	NIL	NA
Other* (Please Specify)		0	0	0	NA	NA	NA

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

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

Typically, these figures stay the same unless the facility implements significant modifications.

Sl. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1.	Health & Safety	Risk	Health and safety are critical areas that directly impact industrial operations. Consequently, these aspects undergo regular ISO audits.	The Safety Committee conducts inspections every quarter. Additionally, mock drills are held at regular intervals.	Negative
2.	Pollution	Risk	This poses a potential risk to business operations.	The company switched its fuel source to Regasified Liquefied Natural Gas (RLNG). Online analysers are installed at the site. These systems continuously monitor the operational parameters.	Negative
3	Climate Change	Risk	Climate change risks can disrupt the supply of essential raw materials. It can also shift market demand for finished fertiliser products.	The Company plans raw material procurement and production based on these factors. Climate change can also affect how farmers use fertilisers.	Negative
4	Water Neutrality	Opportunity	Water is a critical resource for manufacturing operations.	The Company places a strong emphasis on recycling water. These recycling practices significantly reduce overall freshwater consumption.	Positive
5	Employee Development	Opportunity	Training is highly important for the workforce. The Company regularly conducts skill-upgradation programmes to support professional growth.	The Company conducted regular training programmes for its workforce. It also introduced a rewards and recognition scheme to motivate employees.	Positive
6	Energy Management	Opportunity	Large-scale production requires a significant amount of energy. The Company closely monitors its energy consumption across all manufacturing processes.	Focusing on renewable energy will help reduce the burden on the environment. Energy efficiency improvement efforts are ongoing.	Positive
7	Product Safety and Quality	Risk	Product safety and quality are important. Proper safety measures are needed to handle the product.	We design and manufacture our products meeting all safety regulations. We strictly comply with all relevant legal requirements.	Positive
8	Geopolitical Issues	Risk	Geopolitical instability poses a risk to raw material sourcing and supply continuity	1. Taking up the issue with the Ministry 2. Entering into long-term agreements with indigenous suppliers, if available	Negative

Section B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Weblink of the policies, if available	https://fact.co.in//images/upload/BRSR-Policy_120.pdf								
	Note: FACT BRSR policy is a consolidated policy encompassing all other policies required under the nine principles.								
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 (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) or standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle		ISO 9001 :2015	ISO 45001 :2018			1) ISO 14001: 2015 2) ISO 50001 :2018			ISO 9001: 2015
	All of the Company's fertiliser plants hold ISO 14001:2015 and ISO 9001:2015 certifications. In addition, the FACT Cochin Division and Udyogamandal Complex are ISO 45001:2018 certified. The FACT Udyogamandal Division also holds an ISO 50001:2018 certification.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	Our Company is committed to sustainability and operational excellence through strategic initiatives focused on efficient resource use, renewable energy, lower energy consumption, and reduced Scope 1 and Scope 2 emissions. We also plan to adopt greener fuels, manage environmental and social risks across the product lifecycle, strengthen workforce diversity and ESG skills, maintain a safe workplace with zero harm, raise consumer awareness on product safety and responsible consumption, and assess key suppliers for sustainability and ethical practices to support sustainable growth and innovation. The Company also establishes, monitors and reports objectives and targets as part of management systems.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met	FACT has taken a significant step by switching the fuel used in the driers of its phosphate plants from furnace oil to Regasified Liquefied Natural Gas (RLNG). This transition to RLNG is not only environmentally friendly, but also improves combustion efficiency.								

Governance, Leadership and Oversight

7. Statement by the Director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (*listed entity has flexibility regarding the placement of this disclosure).*

The Fertilisers and Chemicals Travancore Limited (FACT) is pursuing sustained growth through modernisation, capacity expansion, and CapEx projects that improve efficiency, energy performance, and long-term resilience. As one of India's pioneering fertiliser and chemical companies, FACT integrates ESG principles across its operations and decision-making to ensure responsible, ethical, and sustainable business practices. FACT manages risks across the product lifecycle while creating value for stakeholders, including farmers, employees, customers, suppliers, communities, and shareholders. The Company believes sustainable growth depends on efficient resource use, environmental stewardship, social responsibility, and strong governance. It also supports sustainable agriculture through the efficient and balanced use of fertilisers to improve soil health and productivity. The Company has adopted a Business Responsibility and Sustainable Development Policy aligned with the BRSR framework to uphold ethics, transparency, health and safety, environmental protection, employee welfare, stakeholder engagement, and compliance. FACT is reducing its environmental footprint through energy conservation, process optimisation, emission reduction, waste and water management, and cleaner technologies. It is exploring greater use of renewable energy and further efficiency improvements across its facilities. Through sustainable manufacturing and responsible business practices, FACT continues to support national food security, sustainable industrial development, and broader environmental and social goals.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Dr Jayachandran K., Director (Technical) DIN 10062573; Category ED
9. Does the entity have a specified Committee of the Board/Directors responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.	Yes, Dr Jayachandran K., Director (Technical) DIN 10062573; Category ED

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate Whether the Review was Undertaken by the Director/ Committee of the Board/Any Other Committee									Frequency (Annually/Half Yearly/Quarterly/ Any Other – Please Specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	The senior management of the Company reviews all corporate policies regularly. This process ensures continuous alignment with evolving regulatory standards.									The Company monitors its compliance requirements continuously. This ongoing evaluation helps ensure operational alignment with regulatory changes.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The division heads provide a compliance certificate for all applicable laws. This system ensures that every operational unit strictly adheres to relevant statutory and regulatory frameworks.									Half yearly								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide the name of the agency.	No								

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

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

Section C: Principle-wise Performance Disclosure

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable.

Essential Indicators

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

Segment	Total Number of Training and Awareness Programmes Held	Topics / Principles Covered Under the Training and its Impact	% of Persons in Respective Category Covered by the Awareness Programmes
Board of Directors	4	FAI Seminar and India Forward Talk	67.00%
Key Managerial Personnel	7	FAI Seminar and India Forward Talk featuring the training programme on "Principles and Practices of Sustainability in the Fertiliser Sector", three-day National Convention of Company Secretaries, and professional development programme on "Union Budget 2026 – Direct Tax, Indirect Tax & Economic Overview".	100.00%
Employees other than BOD and KMPs	153	The training programmes covered topics such as induction and orientation, technical refresher courses, safety and fire prevention, first aid, hazardous chemical management, boiler operations, SAP modules, advanced MS Excel, project management, procurement, quality and ISO management systems, cyber security, vigilance, environmental sustainability, energy conservation, leadership development, workplace management, official language implementation, health and wellness, and other specialised technical and statutory compliance programmes designed to enhance employee competence, operational efficiency and organisational effectiveness.	79.00%
Workers	56	The training programmes covered topics such as induction and orientation, technical refresher courses, safety and fire prevention, first aid, hazardous chemical management, boiler operations, procurement, labour laws, the POSH Act and prevention of sexual harassment at the workplace, vigilance, environmental sustainability, energy conservation, official language implementation, health and wellness, and other specialised technical and statutory compliance programmes designed to enhance employee competence, operational efficiency and organisational effectiveness.	25.00%

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

[Note: The entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website.]

Monetary

	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/Judicial Institutions	Amount (In ₹)	Brief of the Case	Has an Appeal Been Preferred? (Yes/No)
Penalty/Fine	-	National Stock Exchange of India Limited	-	The National Stock Exchange has issued notices regarding non-compliance with Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has submitted its response to the notices and has informed the Government of India of the matter. The penalty amount levied by the Exchange has not been paid by the Company so far.	NO The Company has requested a waiver, as the power to appoint Directors vests with the Govt. of India.
Settlement	Nil	Nil	-	-	-
Compounding Fee	Nil	Nil	-		

Non-Monetary

NGRBC Principle	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	-		
Punishment	Nil	Nil	-		

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the Regulatory/Enforcement Agencies/ Judicial Institutions
Nil	-

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

Yes, FACT is committed to the highest standards of integrity and excellence, supported by a dedicated Vigilance Department and a robust Whistleblower Policy. The Vigilance Department promotes a corruption-free environment that drives high performance aligned with the Company's Vision and Mission. Complementing this, our Whistleblower Policy ensures complete transparency and accountability by empowering employees to report unethical practices without fear of retaliation. The full policy is available for review here https://fact.co.in//images/upload/Vigil-Mechanism_46.pdf. Also, all employees and external visitors are informed by the DO NOT BRIBE circular, which gives the details of how any stakeholder can report any instance of bribery. -https://fact.co.in/home/dynamicpages?MenuId=123

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

	FY 2025-26 (Current FY)	FY 2024-25 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints about conflict of interest:

	FY 2025-26 (Current FY)		FY 2024-25 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

Not Applicable

8. Number of days of accounts payables [(accounts payable *365)/cost of goods/services procured]:

	FY25-26 Current Financial Year	FY24-25 Previous Financial Year
Number of days of accounts payable	18.76	61.25

Note: The decrease is driven by a reduction in accounts payable (from Rs. 46,706.79 last year to Rs. 24,126.58) and a simultaneous increase in the cost of goods procured (from Rs. 2,78,329.19 to Rs. 4,69,485.39).

9. Openness of Business
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties, along with loans and advances and investments with related parties:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	Purchases from trading houses as % of total purchases	0	0
	Number of trading houses from which purchases are made	NA	NA
	Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	2. Sales to dealers/distributors as % of total sales	99.99%	100.00%
	3. Number of dealers/distributors to whom sales are made	4,693	4,623
	4. Sales to the top 10 dealers/distributors as % of total sales to dealers/distributors	9%	10%
Share of RPTs	Purchases (Purchases with related parties/Total Purchases)	₹1,71,117.46	₹ 1,17,417.28
	Sales (Sales to related parties/Total Sales)	₹ 16,456.43	₹ 16,395.80
	Loans & Advances (Loans & Advances given to related parties/Total Loans & Advances)	NA	NA
	Investments (Investments in related parties/Total Investments made)	NA	NA

Leadership Indicators

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

Percentage coverage by training and awareness programmes on any of the Principles during the financial year: Nil

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
Board of Directors	Nil	Nil	0%
Key Managerial Personnel	Nil	Nil	0%
Employees other than the BOD and KMPs	Nil	Nil	0%
Workers	Nil	Nil	0%

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

Yes.

FACT's Board of Directors features a well-balanced mix of executive, non-executive, and independent members. The Chairman & Managing Director, along with three functional directors, are selected and appointed by the Government of India through the Public Enterprise Selection Board (PESB) process. The Ministry of Chemicals and Fertilisers is represented by part-time official Directors at the Joint or Additional Secretary level. The Government of India similarly appoints Independent Directors. Board members are not required to hold any shares in the company. To ensure transparency, details regarding other directorships are disclosed upon appointment and at the commencement of each financial year.

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 products and processes to total R&D and CapEx investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of Improvements in Environmental and Social Impacts
R&D	0	0	-
CapEx	11.50%	0.18%	Procured key assets to promote energy conservation, environmental improvement, and workplace health and safety in alignment with Sustainable Development Goals (SDGs): • Energy & Environment: Intermediate Heat Exchanger (Sulphuric Acid Plant), 5-Star Energy-Efficient Ceiling Fans, Electric Two-Wheelers, and Bicycles. • Health, Safety & Security: Fire Tender, Fire Pumps, Fire Extinguishers, Thermal Imaging Camera, Lifeline Safety Systems, Zero-Bacteria Water Purifiers, and Boom Barrier Gate Systems.

Note: The above values have been reinstated

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

No, the entity does not have procedures for sustainable sourcing.

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

Not applicable

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 wastes.

a	Plastics (including packaging)	Not applicable since the marketing division has no control over bags once sold.

4. Whether Extended Producer Responsibility (EPR) applies 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 the Pollution Control Boards? If not, provide steps taken to address the same.

No, Extended Producer Responsibility (EPR) does not apply to the entity's activities.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of Total Turnover Contributed	The Boundary for Which the Life Cycle Perspective/ Assessment was Conducted	Whether Conducted by an Independent External Agency (Yes/No)	Results Communicated in the Public Domain (Yes/No) If Yes, Please Provide the Weblink

Life Cycle Analysis of its services to be conducted

2. **If there are any significant social or environmental concerns and/or risks arising from the 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 the action taken to mitigate the same.**
   Not applicable

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Current Financial Year
Ammonium Sulphate	0.032%	0.10%
Factamfos+ Zn FF	0.145%	0.01%

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

	Current Financial Year			Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous Waste						
Other Waste						

No products and packaging reclaimed at the end of life were reused, recycled, and safely disposed of.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
NP 20:20:0:13	0.261

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

Essential Indicators

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

Category	% of Employees Covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities*	
		Numbe r (B)	% (B/ A)	Number (C)	% (C/ A)	Number (D)	% (D/ A)	Number (E)	% (E/ A)	Number (F)	% (F/A)
Permanent Employees											
Male	546	546	100.00	546	100.00	NA	NA	546	100	Nil	0.00
Female	83	83	100.00	83	100.00	83	100	NA	NA	Nil	0.00
Total	629	629	100.00	629	100.00	83	13.20%	546	86.80%	0	0.00

Note: For FY 2025-26, 4 Female Permanent Employees availed the Maternity Benefits facilities

Note: For the FY 2025-26, 19 Male Permanent Employees availed the Paternity Benefits facilities

Other than Permanent Employees											
Male	11	Nil	0.00	11	100.00	0	0.00	NA	0.00	Nil	0.00
Female	4	Nil	0.00	4	100.00	0	0.00	NA	0.00	Nil	0.00
Total	15	0	0.00	15	100.00	0	0.00	Nil	Nil	0	0.00

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

Category	% of Workers Covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	829	829	100.00	829	100.00	NA	0.00	829	100	Nil	Nil
Female	24	24	100.00	24	100.00	24	100	NA	0.00	Nil	Nil
Total	853	853	100.00	853	100.00	24	2.81%	829	97.19%	0	0.00

Note: For FY 2025-26, 3 Female Workers availed the Maternity Benefits facilities

Note: For the FY 2025-26, 50 Male Workers availed the Paternity Benefits facilities

Other than Permanent Workers											
Male	509	Nil	0.00	509	100.00	NA	0.00	NA	0.00	Nil	Nil
Female	135	Nil	0.00	135	100.00	135	100	NA	0.00	Nil	Nil
Total	644	0	0.00	644	100.00	135	100	Nil	0.00	0	0.00

Note: For FY 2025-26, 5 Female Other than Permanent Workers availed the Maternity Benefits facilities

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of the total revenue of the Company	0.38%	0.49%

2. Details of retirement benefits, for the current FY and the previous Financial Year

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted & Deposited with the Authority (Y/N/NA)	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted and Deposited with the Authority (Y/N/NA)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	NA	NA	NA	NA	NA	NA
Others – *please specify* Post-Retirement Medical Benefit and Pension						

***GMC (Group Mediclaim Policy):** Option for permanent employees and permanent workers to continue GMC after retirement on payment of premium as applicable.

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.

In alignment with the Rights of Persons with Disabilities Act, 2016, the Company is fully committed to providing an accessible workplace for all employees. We continuously implement measures to enhance accessibility across our operations.

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

Yes. The Company does have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.

Weblink: https://fact.co.in//images/upload/Equal-Opportunity-policy-for-PWD---FACT-Ltd_325.pdf

5. Return to work and retention rates of permanent employees and workers who took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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.

	Yes/No ***(If Yes, then give details of the mechanism in brief)***
Permanent Workers	Yes, the Comprehensive Employee Grievance Redressal Mechanism is in operation to redress grievances. An online grievance portal is also available to permanent workers for convenient submission, tracking, and monitoring of grievances transparently and efficiently. Weblink for Grievance Redress Policy: https://fact.co.in//images/upload/Grievance-Management-System-(1)_220.pdf
Other than Permanent Workers	Yes, the Comprehensive Employee Grievance Redressal Mechanism is in operation to redress the grievances.
Permanent Employees	Yes, the Comprehensive Employee Grievance Redressal Mechanism is in operation to redress the grievances. An online grievance portal is also available to permanent employees for convenient submission, tracking, and monitoring of grievances transparently and efficiently. Weblink for Grievance Redress Policy: https://fact.co.in//images/upload/Grievance-Management-System-(1)_220.pdf
Other than Permanent Employees	Yes, the Comprehensive Employee Grievance Redressal Mechanism is in operation to redress the grievances.

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

Category	**FY 2025-26 (Current Financial Year)**			**FY 2024-25 (Previous Financial Year)**		
	Total Employees and Workers in Respective Categories (A)	**No. of Employees/ Workers in Respective Category, Who are Part of Association(s) or Union (B)**	**% (B/A)**	**Total Employees /Workers in the Respective Category (C)**	**No. of Employees/ Workers in Respective Category, Who are Part of Association(s) or Union (D)**	**% (D / C)**
Total Permanent Employees	629	564	89.67	642	579	90.19
Male	546	489	89.56	562	507	90.21
Female	83	75	90.36	80	72	90.00
Total Permanent Workers	853	853	100.00	876	876	100.00
Male	829	829	100.00	847	847	100.00
Female	24	24	100.00	29	29	100.00

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	546	154	28.21%	380	69.60%	562	184	32.74%	322	57.30%
Female	83	31	37.35%	74	89.16%	80	48	60.00%	70	87.50%
Total	629	185	29.41%	454	72.18%	642	232	36.14%	392	61.06%
Workers										
Male	829	155	18.70%	200	24.13%	847	140	16.53%	158	18.65%
Female	24	2	8.33%	9	37.50%	29	10	34.48%	19	65.52%
Total	853	157	18.41%	209	24.50%	876	150	17.12%	177	20.21%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	546	546	100.00	562	562	100.00
Female	83	83	100.00	80	80	100.00
Total	629	629	100.00	642	642	100.00
Workers						
Male	829	829	100.00	847	847	100.00
Female	24	24	100.00	29	29	100.00
Total	853	853	100.00	876	876	100.00

10. Health and safety management system:

a. Whether an Occupational Health and Safety Management System has been implemented by the entity? (Yes/No). If yes, please specify the coverage of such a system.

Yes, an Occupational Health and Safety Management System has been implemented.

The system is implemented across all operational areas of the organisation, including:

1. Production and process units
2. Raw material handling and storage areas
3. Utility and maintenance departments
4. Product storage, bagging, and dispatch operations
5. Port and material handling facilities (where applicable)
6. Contractor and temporary workforce activities within the premises

The system covers all employees and contract workers working within the operational control of the organisation and is aligned with applicable statutory requirements and recognised safety management practices.

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

The Company uses a structured and documented risk management process to identify work-related hazards and assess risks. This process applies to both everyday tasks and unusual activities.

To manage standards, the Company uses Job Safety Analyses and Task Risk Assessments. It also conducts regular Hazard Identification and Risk Assessment studies, specifically for plant operations. Teams perform routine safety inspections and walk through the plant to spot potential dangers. For highly hazardous tasks like hot work, entering confined spaces, electrical work, and working at heights, the Company strictly enforces a Permit to Work system. Furthermore, regular safety audits and compliance inspections help maintain high safety standards. When incidents or near-misses happen, the Company reviews them thoroughly and implements corrective actions to prevent them from happening again. Finally, workers participate in regular emergency drills and scenario-based exercises to practice identifying hazards in real time.

c. Do you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)

Yes, the Company has created formal processes for workers to report hazards. Employees and contract workers can also remove themselves from unsafe conditions without fear of punishment.

Workers can report hazards directly to their supervisors and safety officers. They can also use a dedicated system to report near-misses and unsafe conditions. Additionally, the Company uses safety meetings and daily toolbox talks to keep communication open. Together, these processes allow everyone to report dangers quickly and withdraw from risky situations to prevent injuries and incidents.

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

Yes, permanent employees and workers of the Company have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	4.088	4.45
	Workers	8.543	28.25
Total recordable work-related injuries	Employees	4	2
	Workers	23	46
No. of fatalities	Employees	0	0
	Workers	1	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.

The Company uses a structured Safety Management System to keep the workplace safe and healthy. This system identifies hazards and assesses risks for all everyday and unusual tasks. After assessing the risks, the Company puts proper control measures in place.

A strict permit-to-work system regulates dangerous activities like hot work, confined space entry, electrical work, and maintenance. During maintenance, workers use Lockout/Tagout procedures to safely isolate energy sources. The Company also conducts regular safety inspections, audits, and housekeeping practices to keep safety standards high.

The Company provides adequate Personal Protective Equipment and strictly enforces its use. Both employees and contract workers receive continuous safety training, inductions, and participate in awareness programmes. To stay prepared for emergencies, the Company maintains on-site emergency plans, firefighting tools, clear response procedures, and regular mock drills.

Workers have access to an established incident reporting and investigation system. When issues occur, the Company implements corrective and preventive actions to stop them from happening again. Finally, the Company encourages active worker participation through clear safety signs, regular meetings, and dedicated safety committees.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed During the Year	Pending Resolution at the End of the Year	Remarks	Filed During the Year	Pending Resolution at the End of the Year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	113	44	In the process of implementation	45	20	NA

14. Assessments for the year:

Assessment Category	% of your plants and offices that were assessed (by entity, statutory authorities or third parties)
Health and Safety Practices	100%
Working Conditions	100%

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

The Company has established a structured system for addressing safety-related incidents and managing risks identified through health & safety assessments. All incidents and near-misses are investigated using a structured incident investigation process. Root cause analysis (RCA) is conducted to identify underlying causes. Immediate corrective and preventive actions (CAPA) are implemented based on investigation findings. Actions include engineering controls, procedural improvements, and strengthening of permit-to-work systems. Incident learnings are communicated across departments through safety circulars and toolbox talks. Closure of corrective actions is tracked and verified through safety audits.

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, the Company extends life insurance and compensatory packages in the event of death of employees and workers.

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

Documentary evidence of payment of statutory dues is collected from the value chain partners while releasing the payments due to them.

3. Provide the number of employees/workers having suffered high-consequence work-related injury/ ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated

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

	Total Number of Affected Employees/Workers		No. of Employees/Workers that are Rehabilitated and Placed in Suitable Employment, or Whose Family Members Have Been Placed in Suitable Employment	
	FY25-26	FY24-25	FY25-26	FY24-25
	(Current Financial Year)	(Previous Financial Year)	(Current Financial Year)	(Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes. The entity provides pre-retirement training/programmes to employees nearing superannuation to facilitate transition at the end of their career.

5. Details on assessment of value chain partners:

Assessment Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	**Assessment not done**
Working Conditions	

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

Not applicable

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

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**
   FACT identifies both internal and external stakeholders who directly impact its operations and long-term sustainability. The key groups include (1) Trade unions, (2) Employees and workers, (3) Suppliers.

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

Stakeholder Group	Whether Identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), 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/Workers	No	Internal meetings, circulars, grievance mechanism, email, etc.	As and when required / annual	Disseminate knowledge and information and address complaints
Trade Unions	No	Circular, Grievance Mechanism	As and when required / annual	Disseminate knowledge and information and address complaints
Suppliers/Vendors	Yes	Email, letters, phone, grievance mechanism/ Dealers Meet	As and when required / annual	Disseminate knowledge and information and address complaints
Dealers	No	Dealer Meet, pamphlets, emails, etc.	As and when required / annual	Disseminate knowledge and information and address complaints
Shareholders	No	General Body meetings, websites, etc.	AGM	Disseminate knowledge and information and address complaints.

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 feedback from such consultations is provided to the Board.**

   The Company is managed by the Chairman and Managing Director under the Board's supervision. Stakeholders may engage with the CMD or authorised officials, and the resulting feedback and requirements are reported to the Board. The Company believes that regular, proactive engagement with key stakeholders helps communicate its strategies and performance, align expectations, and serve stakeholders more effectively.

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

   Yes. Stakeholder engagement is central to our strategy as we evolve our ESG framework. We regularly incorporate feedback at every level of operation: employee insights guide our safety policies, vendor input optimises sourcing, dealer feedback shapes marketing strategies, and Pollution Control Board directives govern our environmental compliance.

3. **Provide details of instances of engagement and actions taken to address the concerns of vulnerable marginalised stakeholder groups.**

   The Company's CSR activities help disadvantaged, vulnerable, and marginalised groups. These activities follow the DPE Guidelines from the Government of India. The Annual Report lists all CSR activities in a separate section.

   The Company engages with the suppliers (MSMEs) during its periodic meetings and also through the grievance redressal mechanisms.

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policies of the entity:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of Employees/ Workers Covered (B)	% (B/A)	Total (C)	No. of Employees/ Workers Covered (D)	% (D/C)
Employees						
Permanent	629	183	29.09%	642	197	30.69%
Other than Permanent	15	1	6.67%	25	2	8%
Total Employees	644	184	28.57%	667	199	29.84%
Workers						
Permanent	853	155	18.17%	876	109	12.44%
Other than Permanent	644	43	6.68%	649	12	1.85%
Total Workers	1497	198	13.23%	1525	121	7.93%

2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	629	0	0.00	629	100.00	642	0	0.00	642	100.00
Male	546	0	0.00	546	100.00	562	0	0.00	562	100.00
Female	83	0	0.00	83	100.00	80	0	0.00	80	100.00
Other than Permanent	15	0	0.00	15	100.00	25	0	0.00	25	100.00
Male	11	0	0.00	11	100.00	21	0	0.00	21	100.00
Female	4	0	0.00	4	100.00	4	0	0.00	4	100.00
Workers										
Permanent	853	0	0.00	853	100	876	0	0.00	876	100.00
Male	829	0	0.00	829	100	847	0	0.00	847	100.00

Category	Total (A)	FY 2025-26 (Current Financial Year)				FY 2024-25 (Previous Financial Year)				
		Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Female	24	0	0.00	24	100	29	0	0.00	29	100.00
Other than Permanent	644	0	0.00	644	100	649	0	0.00	649	100.00
Male	509	0	0.00	509	100	527	0	0.00	527	100.00
Female	135	0	0.00	135	100	122	0	0.00	122	100.00

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

	Male		Female	
	Number	Median Remuneration/ Salary/Wages of Respective Category (in ₹)	Number	Median Remuneration/ Salary/Wages of Respective Category (in ₹)
Board of Directors (BOD)	3	49,50,888.75	0	0
Key Managerial Personnel (KMP)	3	49,50,888.75	1	30,08,171.24
Employees other than BOD and KMP	554	18,24,116.91	86	13,24,044.03
Workers	1338	7,09,886.48	159	3,78,164.03

***Gross pay of these employees for the year 2025-26 is considered for median calculation.*

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	10.13%	10.07%

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 Company does have a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

The Company has designated committees, including the Grievance Redressal Mechanism, Internal Committee constituted under the applicable statutory provisions, and other employee/worker welfare and compliance mechanisms, to address human rights-related concerns and workplace issues arising from or contributed to by the business. These mechanisms provide accessible channels for reporting, inquiry, and redressal of grievances in a fair, confidential, and time-bound manner.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed During the Year	Pending Resolution at the End of the Year	Remarks	Filed During the Year	Pending Resolution at the End of the Year	Remarks
Sexual Harassment	0	0	-	1	0	-
Discrimination at workplace	0	0	-	Nil	Nil	-
Child Labour	0	0	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	0	0	-	Nil	Nil	-
Wages	3	1	Pending grievances are under process.	Nil	Nil	-
Other human rights-related issues	8	5	Pending grievances are under process.	Nil	Nil	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees/workers	0%	0.43%
Complaints on POSH upheld	0	0

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

The Company has established mechanisms to prevent adverse consequences or victimisation of complainants in discrimination and harassment cases. Complaints are handled in a confidential, fair, and impartial manner through designated committees constituted in accordance with applicable policies and statutory provisions. Protection against retaliation, intimidation, discrimination, or unfair treatment is ensured for complainants, witnesses, and participants in the inquiry process. Access to grievance redressal channels, personal hearings, and appeal mechanisms is provided, and all cases are dealt with in adherence to the principles of natural justice and confidentiality.

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

Yes. Human rights requirements form part of the Company's business agreements and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity, statutory authorities or third parties)
Child Labour	100 %
Forced/Involuntary Labour	100 %
Sexual Harassment	100 %
Discrimination at Workplace	100 %
Wages	100 %
Others – please specify	100%

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.
Not applicable

Leadership Indicators

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

   Not applicable.

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

   Not applicable

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?**

   In alignment with the Rights of Persons with Disabilities Act, 2016, the Company is fully committed to providing an accessible workplace for differently-abled visitors. We continuously implement measures to enhance accessibility across our operations.

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Not taken up so far
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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 (considered in Gigajoules): (GJ= Giga Joules)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) GJ	92,646.29	34,579.40
Total fuel consumption (B)	0.00	-
Energy consumption through other sources (C)	0.00	-
Total energy consumption (A+B+C) GJ	92,646.29	34,579.40
From Non-Renewable Sources		
Total electricity consumption (D)	4,97,494	5,50,121.61
Total fuel consumption (E)	49,84,631	41,78,191.62
Energy consumption through other sources (F)	0	-
Total energy consumption (D+E+F)	54,82,125	47,28,313.23
Total energy consumed (A+B+C+D+E+F)	55,74,771.69	47,62,892.71
Energy intensity per crore rupee of turnover *(Total energy consumption / turnover in rupees)* (GJ/ Crore ₹	973.97	1,175.7
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/₹-adjusted for PPP) *	19,810.55	23,605.70
Energy intensity in terms of physical output, GJ / MT production output	5.01	–
Energy intensity *(optional)* – the relevant metric may be selected by the entity: Total energy consumed / Full Time Equivalent) GJ/FTE	3,743.97	3,123

* Purchasing Power Parity (PPP) IMF value for 24-25: 20.078 and for 25-26: 20.343

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

Yes. SR Asia has carried out the BRSR Reasonable Assurance for BRSR Core.

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.

The FACT UC 900TPD Ammonia Plant has been identified as a Designated Consumer. The PAT scheme has been superseded by CCTS from FY25-26 onwards. The fertiliser industry as a whole was excluded from the PAT scheme after the first two initial cycles. So there is no target as such related to PAT.

The filing of yearly energy consumption details is being done.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in KL)* (KL= Kilo Liters)		
(i) Surface water	87,78,561.1	64,37,477
(ii) Groundwater	0	-
(iii) Third-party water	0	-
(iv) Seawater/desalinated water	0	-
(v) Others	0	20,07,691
Total volume of water withdrawal (in KL) (i + ii + iii + iv + v)	87,78,561.1	84,45,168
Total volume of water consumption (in KL)	69,62,061.2	62,68,354
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) Litres/₹	1,216.34	2,084.7
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)*	24,740.44	41,856.61
Water intensity in terms of physical output KL/MT	6.25	-
Water intensity *(optional)* – the relevant metric may be selected by the entity, KL/FTE	4,675.66	5,563.3

* Purchasing Power Parity (PPP) IMF value for 24-25: 20.078 and for 25-26: 20.343

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in Kilolitres)		
(i) To Surface water		-
- No treatment	Nil	-
- With treatment: specify the level of treatment - tertiary	18,16,499.9	-
(ii) To Groundwater		-
- No treatment	Nil	-
- With treatment – specify the level of treatment	Nil	-
(iii) To Seawater		-
- No treatment	Nil	-
- With treatment – specify the level of treatment	Nil	-
(iv) Sent to third parties		-
- No treatment	Nil	-
- With treatment – specify the level of treatment	Nil	-
(v) Others		-
- No treatment	Nil	-
- With treatment – specify the level of treatment	Nil	21,76,814
Total water discharged (in Kilolitres)	18,16,499.9	21,76,814

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

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

No, the Company has not implemented any mechanism for Zero Liquid Discharge.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	8.50	5.79
SOx	MT	492.79	408
Particulate matter (PM) (PM2.5, PM10)	MT	142.86	177.1
Persistent Organic Pollutants (POP)	Nil	0	0.00
Volatile Organic Compounds (VOC)	Nil	0	0.00
Hazardous Air Pollutants (HAP)	Nil	0	0.00
Others – please specify		0	
Ammonia	MT	81.66	135.1 (Including CO)
Fluoride as F	MT	3.52	
Acid mist	MT	0.77	

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) & its intensity:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	2,51,188.76	2,34,928.79
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	98,116.94	1,11,094.00
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO_2e/crore rupees	61.03	85.41
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *		1,241.30	1,714.86
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/MT	0.31	-

Total Scope 1 and Scope 2 emission intensity *(optional)* – the relevant metric may be selected by the entity MT	tCO_2e/FTE	234.59	227.94

* Purchasing Power Parity (PPP) IMF value for 24-25: 20.078 and for 25-26: 20.343

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

8. **Does the entity have any projects related to reducing greenhouse gas emissions? If yes, then provide details.**

Project - KWH

Planned Solar Power Projects for CO_2 Emission Reduction

- FACT has planned a series of solar power projects to increase the use of renewable energy and reduce greenhouse gas emissions across its operations.

- A 140 kW solar power plant is planned at the Ammonia Complex, and the Work Order has already been placed. The project is expected to reduce emissions by approximately 134 tonnes of CO_2 equivalent (tCO_2e) per year.
- A 200 kW ground-mounted solar power plant is planned in the Secured Landfill at Cochin Division.
- A 10 kW rooftop solar power plant is planned on the Substation rooftop at Willingdon Island. Both the 200 kW and 10 kW projects are targeted for completion during FY 2026–27.
- A 6 MW floating solar power plant is also planned at Cochin Division, with expected commissioning in FY 2027–28.
- Collectively, these renewable energy projects will contribute significantly to Scope 2 CO_2 emission savings by replacing grid electricity with clean solar power and supporting FACT's sustainability and decarbonization goals.
- Cooling Tower Turbine TP801A was overhauled during ATA-2025 in April-May '2025. The Cooling Water pump A was replaced with a reconditioned cooling water pump with Polymer Coating in April 2024. The steam consumption of the turbine has reduced significantly by 1.5 MT/hr after the ATA-25 overhauling and is now similar to the steam consumption when the machine was commissioned way back in 1998.
- The Primary Reformer catalyst was in service since May 2004 and was nearing EOR with a very high reformer DP. Hence, during ATA-2025, the catalyst in the Primary Reformer was replaced with the spare charge procured from HTAS in 2007 and with the remaining unused catalyst from 1996-1999. The Reformer DP has reduced by around 2.5 kg/cm^2 at 90% plant load after catalyst replacement, and the DP was comparable to the reported DPs in 2004, when the catalyst was last replaced. The catalyst replacement has also led to a reduction in reformer fuel consumption of ~288 Kg/hr.

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

<table>
<tr><th>Parameter</th><th>FY 2025-26
(Current Financial Year)</th><th>FY 2024-25
(Previous Financial Year)</th></tr>
<tr><td colspan="3">Total waste generated (in metric tonnes) (MT)</td></tr>
<tr><td>Plastic waste (A)</td><td>4.45</td><td>18.82</td></tr>
<tr><td>E-waste (B)</td><td>1.16</td><td>0.246</td></tr>
<tr><td>Bio-medical waste (C)</td><td>0.01</td><td>0.025</td></tr>
<tr><td>Construction and demolition waste (D)</td><td>2,110.93</td><td>-</td></tr>
<tr><td>Battery waste (E)</td><td>5.66</td><td>1.88</td></tr>
<tr><td>Radioactive waste (F)</td><td>0.00</td><td>-</td></tr>
<tr><td>Waste Oil (G)</td><td>46.52</td><td rowspan="8">276.16</td></tr>
<tr><td>Other Hazardous Waste - ETP Sludge (G)</td><td>1,054.77</td></tr>
<tr><td>Other Hazardous Waste - Sulphur Muck (G)</td><td>287.22</td></tr>
<tr><td>Other Hazardous Waste - Spent Catalyst (G)</td><td>57.65</td></tr>
<tr><td>Lead scrap (P)</td><td>2.23</td></tr>
<tr><td>Other Hazardous Waste. Please specify, if any (G)
Metal chips</td><td>2.11</td></tr>
<tr><td>Bio sludge (Q)</td><td>1.02</td></tr>
<tr><td>Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition, i.e. by materials relevant to the sector)</td><td>Breakup-
MS Items 267.45
Other metal Scrap 25.68
Scrapped MS Drums 0.54
Used / Scrapped
Fire fighting items 1.0
TOTAL 294.67</td><td>-</td></tr>
<tr><td>Total (A + B + C + D + E + F + G + H)</td><td>3,866.28</td><td>297.14</td></tr>
<tr><td>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</td><td>0.68</td><td>0.071</td></tr>
<tr><td>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity)</td><td>13.74</td><td>1.42</td></tr>
<tr><td>Waste intensity in terms of physical output (Total waste MT generated / MT</td><td>0.68</td><td></td></tr>
<tr><td>Waste intensity (optional) – the relevant metric may be selected by the entity MT/FTE</td><td>2.60</td><td>0.19</td></tr>
<tr><td>For each category of waste generated, total waste recovered through recycling, re-using or</td><td></td><td></td></tr>
</table>

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	1.40
(ii) Re-used	4.79	4.84
(iii) Other recovery operations	0.00	-
Total	4.79	6.24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	3.37
(ii) Landfilling	2,110.93	-
(iii) Other disposal operations	1,755.35	-
Total	3,866.28	3.37

* Purchasing Power Parity (PPP) IMF value for 24-25: 20.078 and for 25-26: 20.343

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

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

ETP Sludge - To ensure the safe handling and disposal of hazardous and solid wastes generated from its operations, the Company has adopted systematic waste management practices. At FACT-CD, five categories of hazardous wastes are produced: spent catalyst, sulphur muck, waste oil, lead scrap, and ETP sludge. While the waste oil is recycled internally as a lubricant for conveyor idlers and other machinery, the remaining four categories are managed in compliance with the Kerala State Pollution Control Board (KSPCB). Specifically, the ETP sludge settled in the effluent treatment plant's equalisation tanks is collected and transferred to an enclosed, impervious temporary storage area inside the factory, though a process to formally de-categorise this sludge from hazardous waste is currently in its final stage. Under a formal agreement directed by the KSPCB, these temporarily stored hazardous wastes are ultimately transferred to Kerala Enviro Infrastructure Limited (KEIL) for final disposal at their Common Treatment, Storage, and Disposal Facility (TSDF).

For non-hazardous and solid wastes, materials such as paper, glass, and metal scrap are collected directly from their source and held in designated on-site storage facilities. The Company then disposes of or sells the plastic waste and metal scrap through its Stores Department via the Metal Scrap Trading Corporation (MSTC). Additionally, to prevent the contamination of soil and surrounding areas, a gypsum stack has been constructed in the dumping yard in strict accordance with Central Pollution Control Board (CPCB) guidelines. The solid phosphogypsum waste generated from the Phosphoric Acid Plant is also effectively managed through sale and commercial utilisation, which actively minimises waste accumulation on-site while promoting sustainable resource recovery.

Waste Oil - Waste oil is collected in drums and either burned in boilers alongside fuel oil or disposed of through KSPCB-authorised re-processors.

Sulphur Muck - Sulphur muck is stored in an impervious, enclosed, and roofed area in accordance with

Kerala State Pollution Control Board directives and is disposed of through Kerala Enviro Infrastructure Limited (KEIL).

Spent Catalyst - Spent catalysts are kept in drums in an impervious storage area having proper enclosure and roofing, for selling to authorised and registered re-processors approved by KSPCB according to demand.

Bio sludge - Bio sludge is disposed of to the common HW TSDF of KEIL at Ambalamedu.

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

Sl. No.	Location of Operations/Offices	Type of Operations	Are the Conditions of Environmental Approval/Clearance being Complied with? (Y/N) If No, the Reasons Thereof and Corrective Action Taken, If Any.
NA			

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

Name and Brief Details of the Project	EIA Notification No.	Date	Whether Conducted by an Independent External Agency (Yes/No)	Results Communicated in the Public Domain (Yes/No)	Relevant Weblink
Nil					

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:

Sl. No.	Specify the Law/ Regulation/ Guidelines that Were Not Complied with	Provide Details of the Non-Compliance	Any Fines/Penalties/Action Taken by Regulatory Agencies, Such As Pollution Control Boards Or by Courts	Corrective Action Taken, If Any
1	Water (Prevention & Control of Pollution) Act 1974	Effluent sample taken on 29.03.2025, Nitrate: 51.24 mg/L	A letter was received from KSPCB (dated 21.06.2025), directed to explain this non-conformity	Parallel sample analysis was within the limit, and the same was communicated to KSPCB.
2	Water (Prevention & Control of Pollution) Act 1975	Effluent sample taken on 29.04.2025, pH: 3.63	A letter was received from KSPCB (dated 16.08.2025), directed to explain this non-conformity	Parallel sample analysis was within the limit, and the same was communicated to KSPCB.
3	Water (Prevention & Control of Pollution) Act 1976	1. Discolouration and floating white/oily matter were observed in the River Periyar along the Company boundary 2. Higher pH in river samples 3. Lower pH near authorised outlet	A letter was received from KSPCB (dated 19.02.2026), directed to explain this non-conformity	1. During the internal inspection, it was clearly observed that the foamy flow was originating from the upstream side of the river. 2. Informed that no high pH chemicals are used in 150 TPD plants. However, actions were initiated to make the drain system completely leak-proof in a phased manner. 3. Parallel sample analysis was within the limit. However, as a precautionary measure, the delay pond sump pit was planned to be concreted and provided with FRP coating. The same has been communicated to KSPCB.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in Kilolitres): Not applicable
   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	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in Kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third-party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in Kilolitres)	-	-
Total volume of water consumption (in Kilolitres)	-	-
Water intensity per rupee of turnover *(Water consumed/turnover)*	-	-
Water intensity *(optional)* – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in Kilolitres)		
(i) Into surface water		
- No treatment		
- With treatment – specify the level of treatment		
(ii) Into groundwater		
- No treatment		
- With treatment – specify the level of treatment		
(iii) Into seawater		
- No treatment		
- With treatment – specify the level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – specify the level of treatment		
(v) Others		
- No treatment		
- With treatment – specify the level of treatment		
Total water discharged (in Kilolitres)		

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)		0	The Company is in the process of tracking these emissions in the upcoming years.
Total Scope 3 emissions per rupee of turnover		0	
Total Scope 3 emission intensity *(optional)* – the relevant metric may be selected by the entity			

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

Yes. SR Asia has carried out the Reasonable Assurance for BRSR Core.

3. **With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of the significant direct and indirect impact of the entity on biodiversity in such areas, along with prevention and remediation activities.**

Not applicable to FACT

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 the outcome of such initiatives:**

Initiative	Outcome
Nil	Nil

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

Yes, the Company has a business continuity and disaster management plan. The following is the web link - http://192.168.20.129/OEP/OnsiteEmergencyPlan-FACT-UC.pdf

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

No significant adverse impact on the environment arising from the value chain of the entity has been reported.

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

0%

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

a. **By the listed entity**

b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners.**

No Green Credits have been generated or procured.

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.**

   The company is affiliated with three trade and industry chambers/associations.

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

Sl. No.	Name of the Trade and Industry Chambers/Associations	Reach of Trade and Industry Chambers/ Associations (State/National)
1	The Fertiliser Association of India	National
2	Standing Conference of Public Enterprises	National
3	Cochin Chamber of Commerce & Industry	State

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

Name of authority	Brief of the Case	Corrective Action Taken
	No adverse orders received	

Leadership Indicators

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

Sl. No.	Public Policy Advocated	The Method Resorted to Such Advocacy	Whether Information Available in the Public Domain? (Yes/No)	Frequency of Review by the Board (Annually/Half Yearly/ Quarterly/ Others – please specify)	Weblink, If Available
Nil					

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 the Project	SIA Notification No.	Date of Notification	Whether Conducted by an Independent External Agency (Yes/No)	Results Communicated in the Public Domain (Yes/No)	Relevant Weblink
Not applicable					

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

Sl. No.	Name of the Project for Which R&R is Ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs Covered by R&R	Amounts Paid to PAFs in the FY (In ₹)
Not applicable						

3. Describe the mechanisms to receive and redress grievances of the community.
FACT is committed to ethical, transparent practices and actively addresses community concerns. Residents can submit grievances in person, by post, or via email. Each submission is reviewed by the relevant department to ensure a proper resolution within established guidelines.

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/small producers	8.7%	11.07%
Sourced directly from within India	41.71%	46.99%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	0%	0%
Semi-urban	0.07%	0.07%
Urban	97.99%	97.80%
Metropolitan	1.93%	2.13%

(Place to be categorised as per RBI Classification System - Rural / Semi-Urban / Urban / Metropolitan)

Leadership Indicators

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

Details of the Negative Social Impact Identified	Corrective Action Taken
No assessment undertaken	

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

Sl. No.	State	Aspirational District	Amount Spent (in ₹)
1.	Kerala	Supply of 100 nos. of wheelchairs, 10 nos. of Tricycles and 100 pairs of Crutches for physically disabled persons in Wayanad district of Kerala. This project aims to improve the mobility, independence, and quality of life of persons with physical disabilities in Wayanad district by providing essential assistive devices.	Nil*

* The CSR Project was identified in 2025-26 and is ongoing, and the amount will be spent in 2026-27.

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

Yes, the Company does have a preferential procurement policy where one gives preference to purchase from suppliers comprising marginalised/vulnerable groups.

(b) From which marginalised/vulnerable groups do you procure?
MSMEs

(c) What percentage of total procurement (by value) does it constitute?
8.70%

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:

Sl. No.	Intellectual Property based on Traditional Knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of Calculating Benefit Share
Nil	Nil	Nil	Nil	Nil

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

Name of Authority	Brief of Case	Corrective Action Taken
Nil	Nil	Nil

6. Details of Beneficiaries of CSR Projects are shown below the table.

Sl. No.	CSR Project	No. of Persons Benefited from CSR Projects (Per Year)	% of Beneficiaries from Vulnerable and Marginalised Groups
Details of CSR projects for the FY 2025-26 - Completed Projects			
1	CUSAT, establishment of Chair Professor in Safety Dept. of the School of Engineering	100	NA
2	Supply of drinking Water at Manjummel	Public at large	N A
Details of CSR Project identified during 2025-26 - Ongoing Projects			
1	Assistance to Schools in Local Area Govt. LP School, Eloor	100	100
2	Assistance to Schools in Local Area Govt. Higher Secondary School, Kuttikattukara, Eloor	100	100
3	Assistance to Schools in Local Area Govt. High School, Binanipuram	100	100
4	Assistance to Schools in Local Area. Govt. Vocational Higher Secondary School, Kaitaram, North Paravur	500	100
5	School Bus to Buds School, Eloor	25	100
6	Nutri garden in 50 schools in Kottayam District	1000	100
7	School kits distribution in the Company's Marketing areas	5,400	100
8	Equipments to Cancer Care Centre	Public at large	NA
9	Equipment for Health Care - Primary Health Centre, Eloor	Public at large	N A
10	Equipment for Health Care - Primary Health Centre, Binanipuram	Public at large	N A
11	Marketing Area - Healthcare & Education	500	100
12	Construction of a Waiting Shed	Public at large	N A
13	Sports Activity in the Local Area: Training of Nationally recognised sport	200	100
14	Assistance to physically impaired persons in Aspirational District - Wayanad	200	100

Note: Number of persons benefited is based on general assessment.

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

Essential Indicators

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

   FACT sells its products through a network of dealers. Sales representatives from the Company talk to dealers and customers regularly. Customers can send complaints via email or phone numbers given on the bag. The complaints are received by the sales team and directed internally to the relevant department. The issue is then addressed, and the resolution is communicated back to the customer either through email or phone. A list of complaints is maintained. Resolution is monitored and reported.

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

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

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

	FY 2025-26 (Current Financial year)		Remarks	FY 2024-25 (Previous Financial year)		Remarks
	Received During the Year	Pending Resolution at the End of the Year		Received During the Year	Pending Resolution at the End of the Year	
Data privacy	0	0	NA	NA	0	NA
Advertising	0	0	NA	NA	0	NA
Cyber-security	0	0	NA	NA	0	NA
Delivery of essential services	0	0	NA	2	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	0	0	NA	2	0	NA

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

	Number	Reasons for Recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

   Yes, the Company does have **a framework/policy on cybersecurity and risks related to data privacy**
   https://fact.co.in//images/upload/IT-Policy-2024-(1)_835.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; recurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products /services.**

   There are no corrective actions to be implemented as there are no such issues.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information about customers	Nil
c. Impact, if any, of the data breaches	Nil

Leadership Indicators

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

Website of the Company: www.fact.co.in

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

The Company hosts regular meetings for farmers. During these meetings, they explain the best methods for growing crops. They also discuss the quality of the products used in farming. The Company organised several Farmer Education Programmes. These programmes teach farmers how to use the right amount of fertilisers. They also show farmers the scientific method for fertilising different crops. Additionally, the programmes help distribute Soil Health Cards. The education programmes include these eight events:

1. Agricultural seminars
2. Squad programmes
3. Soil sample collections
4. Agricultural exhibitions
5. Field demonstrations
6. Dealer meetings
7. Kisan Sangosthi (farmer discussion groups)
8. Farmers-PMKSK meetings

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

All information is updated on https://fact.co.in/home.

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

Yes, the Company provides supplementary product information—including usage guidelines, nutrient composition, and recommended application methods—via leaflets.

BRSR CORE

<table>
<tr><th>Sl. No.</th><th>Attribute</th><th>Parameter</th><th>Measurement</th><th>Data and Assurance Approach</th><th>Cross- Reference to the BRSR</th></tr>
<tr><td rowspan="4">1</td><td rowspan="4">Greenhouse gas (GHG) footprint: Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</td><td>Total Scope 1 emissions (break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)</td><td>GHG (CO_2e) Emission in Mn MT / KT / MT Direct emissions from the organisation's owned or controlled sources</td><td>1. Absolute Fossil Fuel (Coal, Natural Gas, Diesel, FO, etc.) Consumption (Mn MT / KT / MT / MM BTU, etc.)
2. Emission Factor (GHG in CO_2e / Unit of Measure) - IPCC or Actual Testing from Accredited Test Lab
3. Quantity of Carbon Capture (Mn MT / KT / MT)
4. GHG emissions in CO_2 equivalent by process (Non-Fuel Source) (Mn MT / KT / MT / MM BTU)
5. Fugitive emissions
6. Total Scope 1 GHG Emissions: Point 2 x Point 1 - Point 3 + Point 4 + Point 5</td><td>Principle 6, Question 7 of Essential Indicators

2,51,188.76 tCO_2e</td></tr>
<tr><td>Total Scope 2 emissions [break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available]</td><td>GHG (CO_2e) Emission in Mn MT / KT / MT Indirect emissions from the generation of energy that is purchased from a utility provider</td><td>1. Total Consumption of Purchased Energy (MW), Steam (MT), Refrigeration (MMBTU)
2. GHG (CO_2e) Emission Factor across all purchased energy sources - IPCC or actual from the supplier (audited certificates)
3. Total Scope 2 GHG Emissions: Total Consumption x Emission Factor</td><td>Principle 6, Question 7 of Essential Indicators

98,116.94 tCO_2e</td></tr>
<tr><td>GHG Emission Intensity (Scope 1 + 2)</td><td>Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP.</td><td>1. Total Emission (Scope 1 & 2)
2. Total Revenue from Operations - From Audited P&L Statement
3. PPP (USD / ₹)</td><td>Principle 6, Question 7 of Essential Indicators
1,241.30
tCO_2e/adjusted for PPP</td></tr>
<tr><td></td><td>Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services</td><td>1. Total Emission (Scope 1 & 2) as above
2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, Room-nights, etc.)</td><td>Principle 6, Question 7 of Essential Indicators

0.31 tCO_2e/MT</td></tr>
</table>

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
2	Water footprint	Total water consumption	Mn Lt or KL	Water consumed is water that is no longer available for use by the ecosystem or local community, such as water that has been withdrawn and incorporated into products or has evaporated or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period. If the entity cannot directly measure its water consumption, it may calculate this using the following: 1. Input water flow meter logs (Calibrated Meters) 2. Output water flow meter logs (Calibrated Meters) 3. Water consumption = Input Water - Output Water	Principle 6, Question 3 of Essential Indicators 69,62,061.2 KL
		Water consumption intensity	Mn Lt or KL / ₹adjusted for PPP	1. Total water consumed 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD/INR)	Principle 6, Question 3 of Essential Indicators 24,740.44 kl/adjusted for PPP
			Mn Lt or KL / Product or Service	1. Consumption as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, etc.)	Principle 6, Question 3 of Essential Indicators 6.25 KL/MT
		Water discharge by destination and levels of treatment	Mn Lt or KL	1. Untreated water 2. Primary treatment (removal of material that floats or settles out, i.e., Filtration, Screening, Sedimentation, etc.) 3. Secondary treatment (removal of dissolved organic matter, i.e., oxidation, Digestion, etc.) 4. Tertiary Treatment (disinfecting water, i.e. removal of pathogens, phosphorus, nitrogen, etc.)	Principle 6, Question 4 of Essential Indicators Tertiary Treatment 18,16,499.9 KL

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
3	Energy footprint	Total energy consumed	In Joules or multiples	Total energy consumption = non-renewable fuel consumed + renewable fuel consumed + purchased electricity, heating, cooling, steam + self-generated electricity, heating, cooling, steam (if the entity generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted only once)	Principle 6, Question 1 of Essential Indicator 55,74,771.69 1.7%
		% of energy consumed from renewable sources	In % terms	Energy consumed through renewable sources / total energy consumed	
		Energy intensity	Joules or multiples / ₹adjusted for PPP	1. Total energy consumed 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)	Principle 6, Question 1 of Essential Indicators 19,810.55 GJ/Adjusted for PP
			Joules or multiples / Product or Service	1. Consumption as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, etc.)	Principle 6, Question 1 of Essential Indicators 5.01 GJ/MT
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	Kg / MT	Absolute weight of the packaging material (Bags, Bottles, Pallets, etc.) discarded as defined under the plastic waste management rules 2016 and amendments thereof	Principle 6, Question 9 of Essential Indicators 4.45 MT
		E-waste (B)	Kg / MT	Discarded computers, televisions, cell phones, VCRs, stereos, DVD players, copiers, and fax machines, etc., as listed under e-waste management rules 2016 and amendments thereof	Principle 6, Question 9 of Essential Indicators 1.16 MT
		Bio-medical waste (C)	Kg / MT	Solids and liquid waste, including its container and any intermediate product, which is generated during the diagnosis, treatment or immunisation of human beings or animals or research activities as listed under Bio-medical waste management rules 2016 and amendments thereof	Principle 6, Question 9 of Essential Indicators 0.01 MT
		Construction and demolition waste (D)	Kg / MT	Construction waste as per C&D waste management Rules 2016 and amendments thereof, like concrete, plaster, metal rods/wires, wood, plastics, etc.	Principle 6, Question 9 of Essential Indicators 2,110.93 MT

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
		Battery waste (E)	Kg / MT	Discarded batteries, i.e., Li-ion, Alkaline, Lead Acid, etc., used in vehicles, computers & laptops, mobiles, other electronics, UPS, Power Back up, etc., as per Battery Waste management Rules 2016 and amendments thereof	Principle 6, Question 9 of Essential Indicators 5.66 MT
		Radioactive waste (F)	Kg / MT	Discarded material such as paper, plastic, clothes, equipment, machine parts, etc., having exposure to radiation across Nuclear Power Plants, Hospitals, Research Laboratories, Industrial Applications, etc.)	Principle 6, Question 9 of Essential Indicators 0
		Other Hazardous Waste. Please specify, if any. (G)	Kg / MT	As per the hazardous waste management rules of CPCB	Principle 6, Question 9 of Essential Indicators Other Hazardous Waste (MT) Waste Oil - 46.52 ETP Sludge - 1,054. 77 Sulphur Muck - 287.22 Spent Catalyst - 57.65 Lead scrap(P) - 2.23 Metal chips - 2.11 Bio sludge(Q) - 1.02
		Other Non-hazardous waste generated (H). Please specify, if any. (break-up by composition, i.e., by materials relevant to the sector)	Kg / MT	Waste is not identified as Hazardous as per CPCB	Principle 6, Question 9 of Essential Indicators MS Items 267.45 Other metal Scrap 25.68 Scrapped MS Drums 0.54 Used / Scrapped Fire fighting items 1.0 294.67
		Total waste generated (A + B + C + D + E + F + G + H)	Kg / MT	Self-explanatory	Principle 6, Question 9 of Essential Indicators 3866.28 MT
		Waste intensity	Kg or MT / Rupee adjusted for PPP	1. Total waste generated 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)	Principle 6, Question 9 of Essential Indicators 13.74 MT / adjusted for PPP
			Kg or MT / Unit of Product or Service	1. Total waste generated 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, etc.)	Principle 6, Question 9 of Essential Indicator 0.68 MT/MT
		Each category of waste generated, total waste recovered through recycling,	Kg or MT	Absolute quantity Kg of Waste Recycled Recovered / Total Waste Generated	Principle 6, Question 9 of Essential Indicators Reused - 4.79 MT

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
		re-using or other recovery operations	Intensity	Disclosure may be provided if certificates from vendors have been relied upon for assurance of KPIs on waste management.	
		For each category of waste generated, the total waste disposed of is determined by the nature of the disposal method.	Kg or MT Intensity	1. Amount of material in MT disposed through Incineration 2. Amount of Material to Landfill 3. Any other method: kg of Waste Recycled Recovered /Total Waste Generated	Principle 6, Question 9 of Essential Indicators Landfilling - 2110.93
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of the total revenue of the company	In % terms	To check sources, including – Insurance Policies & Premium Paid Details, Infant Care Policy amount billed/invoices towards providing such facilities (the following measures may be included – health insurance, accident insurance, maternity benefits, paternity benefits, day care facilities, health & safety measures, including access to mental health)	Principle 3, Question 1(c) of Essential Indicators 0.38%
		Details of safety-related incidents for employees and workers (including contract-workforce, e.g. workers in the Company's construction sites)	Number of Permanent Disabilities	To check based on claims	Principle 3, Question 11 of Essential Indicators 0
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	1. Total number of lost time injuries 2. Total no. of working hours 3. LTIFR = (Total number of lost time injuries *10,00,000) / Total No. of working hours	Principle 3, Question 11 of Essential Indicators Employees - 4.088 Workers - 8.543
			No. of fatalities	To check based on claims as reported to the Factory Inspector	Principle 3, Question 11 of Essential Indicators Employees - 0 Workers -1
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	Employee Master / Register	Principle 5, Question 3(b) of Essential Indicators 10.13%

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
		Complaints on POSH	• Total complaints on Sexual Harassment (POSH) reported • Complaints on POSH as a % of female employees/ workers • Complaints on POSH upheld		Principle 5, Question 7 of Essential Indicators 0 complaints
7	Enabling Inclusive Development	Input material sourced from the following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India	In % terms – As % of total purchases by value	Self-explanatory 'Input material' - includes all types of procurement such as raw material, spares, services, CapEx procurement items, etc.	Principle 8, Question 4 of Essential Indicators 8.7%
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	Place of employment of employees /workers (place to be categorised based on the RBI classification system on rural / semi-urban / urban/metropolitan)	Principle 8, Question 5 of Essential Indicators Rural: 0% Semi-urban: 0.07% Urban: 97.99% Metropolitan: 1.94%
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of customers' data as a percentage of total data breaches or cybersecurity events	In % terms		Principle 9, Question 7 of Essential Indicators 0 instances of breach
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	To check the financial statements	Principle 1, Question 8 of Essential Indicators 18.76 days

Sl. No.	Attribute	Parameter	Measurement	Data and Assurance Approach	Cross- Reference to the BRSR
9	Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties. Loans and advances & investments with related parties	• Purchases from trading houses as % of total purchases • Number of trading houses from which purchases are made • Purchases from top 10 trading houses as % of total purchases from trading houses	1. RPT audited by Financial Auditors (refer to Financial Audit Report) 2. Financial statements/invoices	Principle 1, Question 9 of Essential Indicators Purchases from trading houses as % of total purchases NA Number of trading houses from which purchases are made NA Purchases from top 10 trading houses as % of total purchases from trading houses NA
			• Sales to dealers/distributors as % of total sales • Number of dealers/distributors to whom sales are made • Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		Sales to dealers/distributors as % of total sales - 99.99% Number of dealers/distributors to whom sales are made - 4,693 Sales to the top 10 dealers/distributors as % of total sales to dealers/distributors - 9%
			Share of RPTs (as respective %) in - • Purchases • Sales • Loans & Advances • Invest-ments		Purchases (Purchases with related parties / Total Purchases) ₹1,71,117.46 Sales (Sales to related parties / Total Sales) ₹16,456.43 Loans & advances (Loans & advances given to related parties/Total loans & advances) NA Investments (Investments in related parties / Total Investments made) NA

The Fertilisers and Chemicals Travancore Limited
Eloor, Udyogamandal,
Ernakulam District,
Kerala - 683501
Phone: 0484-2567648
Email: investors@factltd.com
Website: **https://fact.co.in/**

Independent Practitioners' Reasonable Assurance Statement

To
Fertilisers and Chemical Travancore Limited (FACT)
FACT Township, Eloor, Udyogamandal - 683 501,
Kochi, Kerala, India

Introduction

SR Asia is an international organization that provides third-party assurance for sustainability disclosures, covering reports prepared under frameworks such as GRI, CDP, IFRS Sustainability Disclosure Standards, CSRD, and TCFD. Our assurance services enhance the accuracy, reliability, and credibility of ESG data and narratives, giving stakeholders confidence in the information we verify. Authorized through Accountability UK licensing, we integrate rigorous methodologies with deep subject-matter expertise—evaluating climate-related financial disclosures, verifying carbon and water metrics, and assessing conformity with leading global reporting frameworks—to support organizations in demonstrating transparency, mitigating risks, and advancing their sustainability performance.

Scope of Work

FACT (the 'Company') engaged SR Asia to perform an Independent Assurance of the Sustainability Disclosures contained in the Business Responsibility and Sustainability Reporting (BRSR) Core Annexure-I. This assurance was carried out in compliance with the Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026. The engagement covers the reporting period from April 1, 2025, to March 31, 2026.

As part of this Reasonable Assurance engagement, we assessed whether the Company's sustainability disclosures in the BRSR Core (Annexure-1) have been prepared in accordance with the reporting criteria set out in the table below.

Assured Sustainability Information' (ASI) subjected to assurance	Period subject to assurance	Assessment criteria
BRSR Core (refer Annexure 1)	01.04.2025 to 31.03.2026	Guidance notes for BRSR format and BRSR Core issued by SEBI ISAE 3000 (Revised) & ISAE3410 Regulation 34 (2) (f) of the Securities and

		Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers, environmental & social professionals.

Assessment Criteria and References

Our engagement was carried out in compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), the AA1000v3 AccountAbility Standards, and the guidelines issued by SEBI. We undertook a Reasonable Assurance engagement on the BRSR report, assessing it against the qualitative criteria of relevance, completeness, materiality, reliability, neutrality, and understandability. Our independent assurance statement was issued on July 28, 2026.

SR Asia operates in accordance with the International Quality Management System (IQMS) applicable to firms conducting assessments or reviews of non-financial information, as well as other assurance and related service engagements, as prescribed by the IAASB.

We confirm that the evidence obtained during our engagement is sufficient and appropriate to provide a reasonable basis for our conclusion.

Work Performed

1. An online kick-off meeting was conducted to outline the engagement plan, assignment timeline, and assurance team composition, along with a discussion on sample size determination.
2. Standardized data verification formats and templates were developed and shared with the relevant stakeholders to enable accurate and consistent data collection for Core ESG reporting and assurance purposes, ensuring full alignment with applicable framework of BRSR Core.
3. A comprehensive review of the BRSR Core parameters for FY2025–26 was undertaken, with specific reference to the applicable data points and disclosures mandated under the SEBI circular. This review ensured completeness, consistency, and strict compliance with the prescribed BRSR Core Frameworks.
4. Data and information verification was carried out through on-site visits. Physical verifications were conducted at
   - FACT's corporate office
   - Udyogamandal division
   - Cochin division

5. The data aspects reviewed encompassed Energy Consumption, Energy Savings, Water Management, Hazardous and Non-Hazardous Waste Management, GHG Emissions, Air Emissions, Environmental Expenditures, Health & Safety, Labour Practices, and other essential indicators prescribed under BRSR Core.
6. The methodologies employed for data collection and the associated reporting processes were assessed for the selected sustainability indicators.
7. Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, aggregation carried out by FACT for preparation of the BRSR.
8. The verification scope covered all applicable compliance requirements and included a commentary on the completeness and accuracy of the reported data when compared against actual findings, substantiated through authentic source documents and in line with the requirements of Reasonable Assurance.
9. A detailed presentation was delivered to the Management team to communicate the key findings, insights, and recommendations arising from the assessment. This was followed by the formal submission of a comprehensive Management Report for their review and further action.
10. Upon the conclusion of the assessment process, the Assurance Statement was issued in accordance with the applicable standards (such as ISAE 3000 or AA1000AS), providing an independent and objective opinion on the accuracy, completeness, and reliability of the reported information.

Intended use or purpose

Our Assurance Statement and this report are intended for the users and stakeholders of FACT. The management of the Company acknowledge and understand their responsibility for:

- Designing, implementing, and maintaining internal controls sufficient to ensure that the BRSR report is free from material misstatement, whether due to fraud or error;
- Selecting or establishing appropriate criteria for preparing the report, taking into account relevant legal and regulatory requirements, identification of material aspects, stakeholder engagement, content development, and presentation aligned with the reporting criteria;
- Disclosing the specific criteria applied in the preparation of the BRSR report;
- Accurately preparing and calculating all data and figures in conformity with the reporting criteria;
- Ensuring that the reporting criteria, along with necessary explanatory context, are accessible to the intended users;
- Establishing subjective targets, goals, and other performance indicators, and implementing measures to achieve them;
- Providing details of the management personnel who assume ownership of the disclosures contained in the report;
- Ensuring compliance with all applicable laws, regulations, and contractual obligations;
- Making judgments and estimates that are reasonable given the circumstances;

- Identifying and disclosing any inherent limitations in the measurement or evaluation of the assured information, in accordance with the reporting criteria;
- Preventing and detecting fraudulent activities;
- Determining the content of the BRSR report, which includes identifying and engaging with intended users to understand their information needs; and
- Informing us of any other information that will be published alongside the BRSR report.

Limitations and Exclusions:

- Financial performance disclosures and related data of the Company;
- Activities and practices undertaken outside the defined assurance period mentioned above;
- Forward-looking statements, including positional assertions, expressions of opinion, beliefs, aims, future intentions, and future commitments made by FACT;
- FACT's operations and activities that lie beyond the scope and geographical boundaries specified in the report, as well as those of any other entity that may be associated with or have a business relationship with FACT;
- Compliance with environmental, social, and legal regulations as determined by regulatory authorities; and
- Any statements pertaining to the Company's broader corporate image or reputation.

Inherent Limitations

The reliability of our assurance is subject to inherent limitations that are an integral part of the assurance process. These limitations may stem from the quantification models employed, the assumptions applied, the data conversion factors used, or the estimation of data required to derive the reported results. Consequently, our conclusions with respect to this assurance are naturally subject to such inherent uncertainties.

Our responsibilities

We are responsible for:

- Planning and performing the engagement to provide Reasonable Assurance on the Sustainability Disclosures in the BRSR Core, while noting that this independent statement should not be relied upon as a means of detecting all errors, omissions, or misstatements that may exist within the BRSR or its supporting documents.
- Forming an independent opinion based on the procedures performed and the evidence obtained.
- Reporting our Reasonable Assurance opinion to FACT.
- Expressly disclaiming any liability for decisions made based on this Assurance Statement.

Summary of the work we performed as the basis for our opinion

We exercised professional judgment and maintained professional skepticism throughout the engagement.
Procedures were designed and performed to obtain evidence sufficient and appropriate to support our reasonable assurance opinion.

Reasonable assurance opinion

To form our opinion, we:

- Gained an understanding of the internal controls relevant to the information subject to assurance, limited to designing appropriate procedures and not for the purpose of expressing an opinion on their operating effectiveness;
- Assessed the data and disclosures provided by FACT in preparing the information subject to Reasonable Assurance;
  Evaluated the appropriateness of the reporting policies and quantification methods employed, as well as the reasonableness of the estimates made by FACT; and
- Assessed the overall presentation of the information subject to Reasonable Assurance.

Conclusion

In our view, FACT's BRSR Core parameters for FY2025–26—encompassing the reporting and declaration of ESG metrics from operations within the defined boundary and period—have been prepared in conformity with the applicable criteria.

Statement of independence, impartiality, and competence

None of the assurance team members have, directly or indirectly, any business relationship with FACT. No bribes have been accepted at any stage—before, during, or after the verification. The team has not been subjected to any form of intimidation aimed at influencing, altering, or suppressing the verification results. There has been no involvement in nepotism, self-dealing, or tampering on the part of the verification team. Where any concerns or conflicts of interest were identified, appropriate mitigation measures were implemented, documented, and presented alongside the final report. The verification process was conducted in accordance with the principles of impartiality, evidence-based assessment, fair presentation, and proper documentation. The documentation received and reviewed provides a sufficient basis for the conclusion expressed in this opinion.

ASI BRSR Core Metrics

SEBI BRSR Core Indicator	Description	Level of Assurance
P6 E7	Details of Greenhouse Gas Emissions (Scope 1)	Reasonable
P6 E7	Details of Greenhouse Gas Emissions (Scope 2)	Reasonable
P6 E7	Greenhouse Gas Emissions Intensity (Scope 1 and Scope 2)	Reasonable
P6 E3	Total Water Consumption	Reasonable
P6 E3	Water Consumption Intensity	Reasonable
P6 E4	Water Discharged by Destination and Treatment Levels	Reasonable
P6 E1	Total Energy Consumption	Reasonable
P6 E1	Total Energy Mix (Renewable vs. Non-Renewable %)	Reasonable
P6 E1	Energy Intensity	Reasonable
P6 E9	Waste Generated by Category	Reasonable
P6 E9	Waste Intensity	Reasonable
P6 E9	Waste Disposed by Disposal Method	Reasonable
P6 E9	Waste Recovered through Recycling, Reusing, or Recovery Operations	Reasonable
P3 E1(c)	Spending on Employee and Worker Well-being as a % of Total Revenue	Reasonable
P3 E11	Safety-Related Incidents for Employees and Contract Workforce	Reasonable
P5 E3(b)	Gross Wages Paid to Females as a % of Total Wages Paid	Reasonable
P5 E7	Complaints filed, % of female workforce, and upheld cases under POSH Act, 2013	Reasonable
P8 E4	Input Material Sourced from MSMEs / Small Producers and within India (% of total)	Reasonable
P8 E5	Job Creation in Smaller Towns (Wages paid to persons employed in smaller towns)	Reasonable
P9 E7	Customer Data Loss/Breach Instances as a % of Total Cyber Security Events	Reasonable
P1 E8	Number of Days of Accounts Payable	Reasonable

P1 E9	Concentration of Purchases/Sales with Trading Houses, Dealers, & Related Parties; Related Party Loans/Investments	Reasonable

Birendra Raturi
Director /Team Lead
Social Responsibility Asia (SR Asia)
Date: 2nd September 2026
Place: New Delhi India