

16th June 2026

Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Scrip Code: 500710

The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th floor
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051
Symbol: JSWDULUX

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 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”) for the financial year 2025-26.

The BRSR is also available on the website of the Company at <https://akzonobel.co.in/investors.php#reports>

You are requested to take the above information on record.

Thanking you,

Yours truly,
For JSW Dulux Limited
(Formerly Akzo Nobel India Limited)

Rajiv L. Jha
General Counsel & Company Secretary

Encl: as above.



Annexure II-A

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A - General disclosures

SECTION B - Management and process disclosures

SECTION C - Principle-wise performance disclosure

- Principle 1 Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
- Principle 2 Businesses should provide goods and services in a manner that is sustainable and safe
- Principle 3 Businesses should respect and promote the well-being of all employees, including those in their value chains
- Principle 4 Businesses should respect the interests of and be responsive to all its stakeholders
- Principle 5 Businesses should respect and promote human rights
- Principle 6 Businesses should respect and make efforts to protect and restore the environment
- Principle 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- Principle 8 Businesses should promote inclusive growth and equitable development
- Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner

SECTION A - GENERAL DISCLOSURE

Details

1. Corporate Identification Number (CIN) of the Listed Entity	: L24292WB1954PLC021516
2. Name of the company	: JSW Dulux Ltd.
3. Year of incorporation	: 1954
4. Registered office address	: 801A, South City Business Park, 770, Anandapur, Eastern Metropolitan Bypass, Kolkata - 700 107
5. Corporate address	: JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra, India
6. E-mail	: investor.india@akzonobel.com
7. Telephone	: 022 4286 1000
8. Website	: www.akzonobel.co.in
9. Financial year for which reporting is being done	: 2025-26
10. Name of the Stock Exchange(s) where shares are listed	: BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital	: ₹ 455,403,140
12. Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Mr Rajiv Jha 022 4286 1000 investor.india@akzonobel.com
13. Reporting boundary	Consolidated basis
14. Name of assurance provider	: Bureau Veritas (India) Pvt Ltd.
15. Type of Assessment or Assurance obtained	: Reasonable Assurance of Business Responsibility and Sustainability Report (BRSR) as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023) & SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, for BRSR Core KPIs and Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026. Reasonable Assurance Report is available on Company's website at https://akzonobel.co.in/corporate-governance.php#policy

AkzoNobel N.V. ("ANNV"), the erstwhile ultimate holding/promoter company of Akzo Nobel India Ltd. had, as part of the portfolio review of the decorative paints operations in South Asia (as announced by ANNV in October 2024), sold its entire shareholding in Akzo Nobel India (as was held by ANNV cumulatively through its 100% owned subsidiaries namely Imperial Chemicals Industries Limited {50.46%} and Akzo Nobel Coatings International BV {24.30%}) comprising an aggregate 3,40,44,335 equity shares constituting 74.76% in Akzo Nobel India, out of which 61.20% had been acquired by the new promoter/holding company namely JSW Paints Limited by way of an Open Offer and Off-market sale transactions (as closed on 10th December 2025).

The rest 13.56% shareholding of the aforesaid 74.76% held by the aforesaid entities had been sold to the public at large on the stock exchange platforms, last of such sale transactions happened on 17th December 2025.

Subsequent to such change in promoter/holding company/control, the name of Akzo Nobel India Ltd. got changed to JSW Dulux Limited effective 11th March 2026.

Products and Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing and supply of Paints, varnishes, enamels or lacquers	100

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Paints, varnishes, enamels or lacquers	20221	100

Operations

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

Location	Number of plants	Number of offices	Total
National	5	4	9
International	0	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	4

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

4

c. A brief on types of customers

JSW Dulux serves a diverse customer base across three segments:

Homeowners, Dealers, Distributors & Painters: We offer an extensive portfolio of paints, lacquers, varnishes and surface solutions for every situation and surface – from everyday applications to premium finishes. Our widespread dealer and distributor network ensures accessibility across urban and semi-urban markets, while professional painters are supported with dedicated products and application expertise.

Institutions, Builders & Contractors: Through the Dulux Professional range, we partner with builders, architects and project contractors to deliver high-performance coatings for large-scale residential, commercial and infrastructure projects – making us a preferred specification partner across the construction value chain.

Industrial Users: Our industrial coatings serve automotive, consumer durables, structural steel, machinery and equipment sectors, engineered for corrosion resistance, thermal stability and long-term surface protection under demanding operating conditions.

Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	% (B/ A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1156	1050	90.83	106	9.17
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	1156	1050	90.83	106	9.17
WORKERS						
4.	Permanent (F)	231	231	100.00	0	0.00
5.	Other than Permanent (G)	245	237	96.73	8	3.27
6.	Total workers (F + G)	476	468	98.32	8	1.68

b. Differently abled Employees and workers:

S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	2	100.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	2	2	100.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00
Key Management Personnel	3	0	0.00

22. Turnover rate for permanent employees and workers

	Current Year			Previous Year			Prior to Previous Year		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	21.61	16.61	21.04	19	16	19	18	19	18
Permanent Workers	1.12	0.00	1.12	3	0.00	3	0.00	0.00	0.00

Holding, subsidiary and associate companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	JSW Paints Limited	Holding	61.2	No
2	ICI India Research & Technology Centre Private Limited	Subsidiary	99.99	No

CSR
24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
(ii) Turnover (in ₹) - 35,992,000,000
(iii) Net worth (in ₹) - 23,930,000,000
Transparency and Disclosure Compliances
25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (if yes, then provide web-link for grievance redress policy)	Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Email: customercare.india@akzonobel.com Helpline: 180030004455; Through local NGO partners	0	0	NA	0	0	NA
Investors (other than Shareholders)	Yes Email: investor.india@akzonobel.com	0	0	NA	0	0	NA
Shareholders	Yes SEBI, Stock Exchange, Registrar and Share Transfer Agent, Email: investor.india@akzonobel.com	34	3	NA	14	2	NA
Employees and workers	Yes Email: customercare.india@akzonobel.com Helpline: 180030004455;	0	0	NA	2	0	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)			Current Financial Year			Previous Financial Year		
				Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes	Email: customercare.india@akzonobel.com Helpline: 180030004455	2061	679	NA	2373	737	NA	
Value Chain Partners	Yes	Email: customercare.india@akzonobel.com Helpline: 180030004455	0	0	NA	0	0	NA	
Other (please specify)	NA	NA	0	0	NA	0	0	NA	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Please refer Risks & Opportunities in the Management Discussion and Analysis section of the Annual Report				

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Policy and Management Disclosures										
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	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	https://akzonobel.co.in/corporate-governance.php#policy									
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 45001 (OHSAS)- Occupational Health and Safety Management System ISO 9001- Quality Management System ISO 14001- Environmental Management System Our products are certified as per BIS									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company maintains continuous oversight of its progress against ESG commitments, with performance tracked against defined commitment on an ongoing basis.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company maintains continuous oversight of its progress against ESG commitments, with performance tracked against defined commitment on an ongoing basis.									
Governance Leadership and Oversight										
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer Board's Report									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company oversee the implementation of the Business Responsibility Policy(ies). The sustainability agenda of your Company is spread across various Board Committees.									
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No specified committee. However, the Joint Managing Director is responsible for decision making on sustainability related issues.									

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half - yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The policies of the Company are reviewed periodically/on a need basis by Department Heads, Directors, Board Committees, and Board Members, wherever applicable																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The status of compliance with all applicable statutory requirements is reviewed by the Department Heads/ Director/Board on regular basis																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Refer note below	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

We have a responsible procurement policy, business partner code of conduct, and use EcoVadis for third-party assessments to ensure alignment with our principles. Additionally, our internal audit program reviews compliance with relevant policies.

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

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE
Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.
Essential Indicators
1. Percentage coverage by training and awareness 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	2	Business and Integration	100.00
Key managerial personnel	2	Business and Integration	100.00
Employees other than BoD and KMPs	171	Code of Conduct, POSH, health & wellbeing sessions, Communication, Competition Law, Life Saving Rules, Data Privacy etc	100.00
Workers	3	Health & Safety related trainings, Wellness sessions and Skill upgradation	48.00

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 on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Has an appeal been preferred? (Yes/No)	Brief of the Case
Penalty/Fine	NA	NA	0	NA	NA

Monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement	NA	NA	0	NA	NA

Monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Compounding fee	NA	NA	0	NA	NA

Non-monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA

Non-monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Punishment	NA	NA	NA	NA

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

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

Yes.

The entity has a strict anti-bribery and anti-corruption policy. We strictly prohibit making, offering, authorizing, or accepting bribes or facilitation payments. We expect all employees and business partners representing the Company to adhere to the highest ethical standards in all business dealings and relationships. The policy explaining our compliance policy with regards to anti-bribery, anti-corruption, gifts and hospitality is available at <https://www.akzonobel.com/en/about-us/governance/policies---procedures/anti-bribery-and-corruption-policy>

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

	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	Current Financial Year		Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

NA

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

	Current Financial Year	Previous Financial Year
Number of days of accounts payables	130	151

9. Open-ness of business

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

Parameter	Metrics	Current financial year	Previous financial year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5	5
	b. Number of trading houses where purchases are made from	32	24
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	95	88
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	72.95	73
	b. Number of dealers / distributors to whom sales are made	6640	4778
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	11.10	10
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	5.51	7
	b. Sales (Sales to related parties / Total Sales)	0.97	3
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties / Total Investments made)	0.00	0.00

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
0	NA	0

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

The entity has processes to prevent/manage conflicts of interest among Board members by way of recusal on any agenda item in which he/she is interested. All related party transactions are put up for approval/ratification before the Audit Committee and thereafter, recorded in the Register of Contracts on a quarterly basis and presented to the Board for review. All Directors sign the said Register to acknowledge their awareness of and concurrence on these transactions.

Apart from that, the Company has a Code of Conduct which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company and in any transaction in which the Company has any interest, directly or indirectly. The Company obtains an annual declaration from its Board of Directors and all its employees certifying adherence to the Code of Conduct.

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 product and processes' environmental and social impacts 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	100	100	Includes capacity expansion for paints catering to water-based paints, renewable energy, improvement in manufacturing efficiencies and digitisation
Capex	40	56	

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

Yes

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

67

Note: We have established procedures for sustainable sourcing through our partnership with Ecovadis and Together for Sustainability (Tfs) to build and improve our suppliers' sustainability practices.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Waste type	Waste management procedure in place
Plastic (including packaging)	As a responsible manufacturer, we comply with post-consumer waste management through authorized waste management service providers. This is part of our Extended Producer Responsibility (EPR) to collect, segregate, and sustainably recycle/recover waste. This initiative ensures compliance with the "Plastic Waste Management Rules" and reinforces our commitment to sustainability.
E-waste	E-waste (Management) Rules, 2022 were made effective from 1 st April 2023, and sets specific targets for the collection and disposal of e-waste. As a responsible organisation, JSW Dulux has been partnering with SPCB-authorized agencies for safe disposal of electric and electronic equipment/devices.
Hazardous waste	The hazardous waste generated in the manufacturing plant are segregated at source and disposed in scientific manner engaging authorized agencies for reuse, recycle, recovery or incineration. As a commitment towards environment we adopt reuse, recycle and recovery as the most preferred method of disposal while incineration is the least preferred method. This ensures compliance to "Hazardous Waste Management and transboundary rules 2016"
Other waste (wastepaper and paper products)	Other wastes generated from the manufacturing plant are segregated at source and disposed to registered agencies for reuse, recycle and recovery to ensure compliance to "Solid Waste Management rules 2016"

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

Yes

EPR is applicable to the Company. As a responsible manufacturer, the Company remains compliant with the obligations as stipulated under the Plastic Waste management amended rules 2022.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain	If yes, provide the web-link
20221	Paints, varnishes, enamels or lacquers	4	Cradle-to-Gate	Yes	Eco Platform	Yes	https://eco-portal.eco-platform.org/#epdtable

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

Name of Product / Service	Description of the risk / Concern	Action taken
NA	NA	NA

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

Indicate input material	Current Period	Previous Period
Recycled plastic used in containers	10	10

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

Waste Details	Current financial year			Previous financial year		
	REUSED	Recycled	Safely disposed	REUSED	Recycled	Safely disposed
Plastics (including packaging)	0.00	191.1	0.00	0	473.7	0
E-waste	0.00	0.00	0.00	0	0	0
Hazardous waste	0.00	0	0.00	0	2032	0
Other waste	0.00	0	0.00	0	892.7	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Category I and II plastic	100

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1050	1050	100.00	1050	100.00	0	0.00	1050	100.00	1050	100.00
Female	106	106	100.00	106	100.00	106	100.00	0	0.00	106	100.00
Total	1156	1156	100.00	1156	100.00	106	9.17	1050	90.83	1156	100.00
Other than Permanent employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	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	231	231	100.00	231	100.00	0	0.00	231	100.00	231	100.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	231	231	100.00	231	100.00	0	0.00	231	100.00	231	100.00
Other than Permanent workers											
Male	237	237	100.00	237	100.00	0	0.00	237	100.00	237	100.00
Female	8	8	100.00	8	100.00	8	100.00	0	0.00	8	100.00
Total	245	245	100.00	245	100.00	8	3.27	237	96.73	245	100.00

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

	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.23	0.3

2. Details of retirement benefits.

Benefits	Current Financial Year			Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	0.00	0.00	NA	0.00	0.00	NA
Others - please specify	0.00	0.00	NA	0.00	0.00	NA

3. Accessibility of workplaces

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

Yes

JSW Dulux actively works to ensure that its workplaces and premises are accessible and friendly to differently abled individuals, in accordance with the Rights of Persons with Disabilities Act, 2016. All future workplaces will also prioritise accessibility for differently abled individuals.

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

Yes, <https://akzonobel.co.in/pdf/policy/Akzo%20Nobel%20India%20Equal%20Opportunity%20Policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	100.00	100.00	100.00
Female	100.00	100.00	0.00	0.00
Total	100.00	100.00	100.00	100.00

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	SpeakUP structure (global platform) has inbuilt structure to ensure No adverse ramifications on the complainants.
Other than permanent workers	
Permanent employees	
Other than permanent employees	NA

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

Category	Current Financial Year			Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	1156	0	0.00	1,267	0	0%
Male	1050	0	0.00	1,096	0	0%
Female	106	0	0.00	171	0	0%
Total permanent workers	231	166	71.86	310	186	60%
Male	231	166	71.86	310	186	60%
Female	0	0	0.00	0	0	-

8. Details of training given to employees and workers:

Category	Current Financial Year					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	1050	1050	100.00	1050	100.00	1,096	1,096	100%	1,017	93%
Female	106	106	100.00	106	100.00	171	171	100%	134	78%
Total	1156	1156	100.00	1156	100.00	1,267	1,267	100%	1,151	91%
Workers										
Male	468	468	100.00	140	30%	618	618	100%	252	41%
Female	8	8	100.00	0	0%	16	16	100%	0	0%
Total	476	476	100.00	140	29%	634	634	100%	252	40%

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

Category	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1050	1050	100.00	1,096	1,096	100%
Female	106	106	100.00	171	171	100%
Total	1156	1156	100.00	1,267	1,267	100%
Workers						
Male	468	468	100.00	618	283	46%
Female	8	8	100.00	16	0	0%
Total	476	476	100.00	634	283	45%

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, what is the coverage of such a system?**

Yes. All manufacturing, offices and RD&I labs are certified for ISO14001 (Environment), ISO45001 (Health & Safety) Management system and ISO9001.

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

Hazard identification is carried out through Gemba walks conducted by the leadership team and line management to identify workplace hazards. Risk assessments are conducted for all routine and non-routine activities, with the involvement of operators. These assessments are reviewed annually, or whenever there is a change in processes, activities, or services, or when an incident occurs

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.**

Yes. All employees are encouraged to report hazards/ near miss and incidents in HSES Suite. These are monitored and analyzed to implement appropriate measures to eliminating or reducing the risk.

- d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?**

Yes

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

Safety incident/number	Category	Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	1
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Life-Saving Rules and our Golden Principle empower employees to stop work whenever unsafe conditions or behaviours arise. Over the past year, we advanced our life-critical procedures and HSE&S roadmap, addressing key improvement areas through targeted action plans and strengthened governance. Key initiatives included ongoing implementation of the lift truck-pedestrian segregation program and Behaviour-Based Safety (BBS), with improved coached observations to enhance quality and capability. Monthly Safety Moments helped managers engage teams across all levels, raising awareness of everyday hazards and safe behaviours. We strengthened our Timeout for Gemba practices to promote daily dialogue, learning, and continuous improvement, ensuring the right systems and processes support safe work. Industrial hygiene and ergonomic programs continued, along with active management of occupational illness-related absenteeism. Additionally, we expanded our focus on road safety by delivering dedicated defensive driving and travel safety awareness programs for our field sales force, helping reduce road-related risks and strengthening safe driving behaviour

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

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	1	0	NA
Health & safety	0	0	NA	0	0	NA

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working conditions	100.00

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.

NA

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of :

(A) **Employees (Y/N):** Yes

(B) **Workers (Y/N):** Yes

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

Through the Business Partner Code of Conduct, we expect that all our business partners conduct business fairly and with integrity and comply with all laws and regulations applicable to the business they conduct for JSW Dulux. In some cases, we partner with D&B to undertake due diligence and risk assessment and also enter into contractual agreements before onboarding vendors.

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 No. of affected Employee/Worker		No. of Employees/Worker who are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current financial year	Previous financial year	Current financial year	Previous financial year
Employees	0.00	0	0.00	0
Workers	0.00	0	0.00	0

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

No

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	67.00
Working Conditions	67.00

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

The TFS initiative provides infrastructure for online assessments carried out by EcoVadis – and on-site audits. Both programs are based on international standards and cover key sustainability areas like Environment, Labour and Human Rights, Health and Safety, Ethics and Responsible Supply Chains. The results of audits and assessments are reviewed and closed at the earliest. TFS conducts audits from time to time. Audit observations, if any, are reviewed and closed at the earliest.

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

Essential Indicators

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

We have continuously been engaged with our stakeholders to understand their interests and material matters, and have successfully delivered on stakeholders' interests from time to time during the FY 2025-26. Material matters are topics that impact an organisation's ability to create sustainable value for itself and stakeholders in the short, medium, and long term. Material matters, aligned with ESG principles and group assessment, are identified, prioritized, and monitored in our operational, financial, and social activities. They are closely linked with our value creation process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails; Review Meetings; Learning & development programmes; performance appraisal & feedback; surveys; employee engagement initiatives; policies in Intranet; Townhall meetings; training programs	As and when required	Well being; Occupational Health and safety; Career progression; diversity; Skill development; Training; Company strategy, policy changes, amongst others
Investors / Shareholders	No	Advertisements, Annual General meetings, Investor engagements; media releases, website; Newspaper publications; Annual Report	As and when required	Company financial performance and business strategy; Operational performance; Corporate Governance any other material information
Governments & Regulatory Authorities	No	Email, Newspaper advertisements, Website, Regulatory filings, representations, Industry forums	As and when required	Adherence to regulatory requirements; sustainability; make in India
Communities & Civil Society/ NGOs	Yes	Field visits; interactions; CSR initiatives for welfare of community; Local authority meetings; Focus group discussions	Program-based	Collaboration with NGOs; Skill development; Health and safety; promoting education; Local employment; grievance redressal

Leadership Indicators

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

For CSR initiatives, basis the program objectives and annual action plan as approved by the Board of Directors for each financial year pursuant to Schedule VII to Companies Act, 2013, impact assessment exercise carried out for main CSR initiatives including any challenges or inputs received during NGOs reviews and stakeholders/beneficiaries interactions including any mitigation activity/ies as planned/undertaken by the Company in that regard, are informed to the Corporate Social Responsibility Committee twice in a financial year for its information and necessary guidance, wherever needed.

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 the policies and activities of the entity.

Yes, the necessary guidance provided by the CSR Committee (if any) is considered for identification, management and monitoring of the environmental and social initiatives by the Company. Basis which, the programs under Company's CSR Projects are tailored with CSR focus areas of the Company and its ability to provide innovative solutions to social problems. For example, through our flagship "Indradhanush" programme under CSR domain, we have been continuously changing lives of women folks of the small villages/towns by making them self-reliant thereby contributing towards women empowerment in a socially responsible manner.

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

The company engages with local communities at its plant sites to support vulnerable and marginalized stakeholders groups. Initiatives include vocational skill training for women and youth, education for underprivileged children, and healthcare initiatives for villagers and the painter community. All our CSR areas impact the vulnerable sections of the society and benefit them in their social and economic empowerment. For more details, please refer to the Management Discussion and Analysis Section and Annexure II B of the Board's Report.

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 policy(ies) of the entity, in the following format:

Category	Current Financial Year			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	1156	1156	100.00	1,267	1,267	100%
Other than permanent	0	0	0.00	0	0	0
Total employees	1156	1156	100.00	1,267	1,267	100%
Workers						
Permanent	231	231	100.00	310	310	100%
Other than permanent	245	245	100.00	324	324	100%
Total workers	476	476	100.00	634	634	100%

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year					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	1156	0	0.00	1156	100.00	1,267	0	0%	1,267	100%
Male	1050	0	0.00	1050	100.00	1,096	0	0%	1,096	100%
Female	106	0	0.00	106	100.00	171	0	0%	171	100%
Other than permanent	0	0	0.00	0	0.00	0	0	0	0	0
Male	0	0	0.00	0	0.00	0	0	0	0	0
Female	0	0	0.00	0	0.00	0	0	0	0	0
Workers										
Permanent	231	0	0.00	231	100.00	310	0	0%	310	100%
Male	231	0	0.00	231	100.00	310	0	0%	310	100%
Female	0	0	0.00	0	0.00	0	0	0%	0	0
Other than permanent	245	0	0.00	245	100.00	324	240	74%	84	26%
Male	237	0	0.00	237	100.00	308	228	74%	80	26%
Female	8	0	0.00	8	100.00	16	12	75%	4	25%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	3500000	2	3400000
Key managerial personnel	3	10960000	0	0
Employees other than BoD and KMP	1046	10500000	106	1220000
Workers	231	720000	0	0

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

	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	9.10	11.0

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

Note: Yes, designated HR personnel are entrusted with the responsibility of addressing human rights issues and concerns raised by employees or workers. They play a crucial role in fostering a workplace culture that upholds human rights and ensures that employee grievances are effectively addressed. Their responsibilities also encompass maintaining a safe and healthy work environment, championing diversity and inclusion, and ensuring that all employees are treated fairly and with respect. Furthermore, an Internal Complaints Committee (ICC) is in place to handle grievances related specifically to sexual harassment, in accordance with applicable regulations

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

We are committed to respecting internationally recognized human rights in all our operations and throughout our value chain. This commitment is in line with the applicable Indian labour legislations.

Our Code of conduct outlines the responsibility we take for avoiding the infringement of human rights, and for remediating any human rights impact resulting from our activities, our products, or any activities that our business partners conduct on our behalf.

We also have speak up forum to register any grievances.

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

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	NA	2	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/Involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights-related issues	0	0	NA	0	0	NA

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

	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	2
Complaints on POSH as a % of female employees / workers	0.00	1.1
Complaints on POSH upheld	0	0

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

SpeakUP structure (global platform) has inbuilt structure to ensure No adverse ramifications on the complainants.

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

Yes

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	0.00

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

None

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**
NA
2. **Details of the scope and coverage of any Human rights due diligence conducted.**
NA
3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**
Yes
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	67.00
Discrimination at workplace	67.00
Child Labour	67.00
Forced Labour/Involuntary Labour	67.00
Wages	67.00
Others – please specify	0.00

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

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

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity**

Parameter	Current Financial Year	Previous Financial Year
From renewable sources		
Total electricity consumption (A)	12784.95 GJ	0 GJ
Total fuel consumption (B)	0.00 GJ	0 GJ
Energy consumption through other sources (C)	0.00 GJ	38224 GJ
Total energy consumed from renewable sources (A+B+C)	12784.95 GJ	38224 GJ
From non-renewable sources		
Total electricity consumption (D)	29453.32 GJ	35326 GJ
Total fuel consumption (E)	1706.11 GJ	3603 GJ
Energy consumption through other sources (F)	0.00 GJ	0 GJ
Total energy consumption (D+E+F)	31159.44 GJ	38929 GJ
Total energy consumption (A+B+C+D+E+F)	43944.39 GJ	77152 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00000122 GJ/₹	0.0000019 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00002483 GJ/USD	0.000039 GJ/USD
Energy intensity in terms of physical output	0.17206 GJ/KL	
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity		

Note:

For the Financial year 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

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, by Bureau Veritas (India) Pvt Ltd

2. **Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.**

NA

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

Parameter	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00 KL	0 KL
(ii) Groundwater	27870.34 KL	29250 KL
(iii) Third-party water	85855.00 KL	101110 KL
(iv) Seawater / desalinated water	0.00 KL	0 KL
(v) Others	0.00 KL	0 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	113725.34 KL	130360 KL
Total volume of water consumption (in kilolitres)	113725.34 KL	130360 KL
Water intensity per rupee of turnover (water consumed / turnover)	0.00000316 KL/₹	0.0000032 KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from operations adjusted for PPP)	0.00006426 KL/USD	0.000066 KL/USD
Water intensity in terms of physical output	0.44528 KL/KL	
Water intensity (optional) - the relevant metric may be selected by the entity		

Note: For the Financial year 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

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, by Bureau Veritas (India) Pvt Ltd

4. Provide the following details related to water discharged (in kilolitres):

Parameter	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)	716.86 KL	439 KL
(i) To Surface water	0.00 KL	0 KL
No treatment	0.00 KL	0 KL
With treatment - please specify level of treatment	0.00 KL	0 KL
(ii) To Groundwater	0.00 KL	0 KL
No treatment	0.00 KL	0 KL
With treatment - please specify level of treatment	0.00 KL	0 KL
(iii) To Seawater	0.00 KL	0 KL
No treatment	0.00 KL	0 KL
With treatment - please specify level of treatment	0.00 KL	0 KL
(iv) Sent to third parties	716.86 KL	439 KL
No treatment	0.00 KL	0 KL
With treatment - please specify level of treatment	716.86 KL	439 KL
(v) Others	0.00 KL	13770KL
No treatment	0.00 KL	0 KL
With treatment - please specify level of treatment	0.00 KL	13770 KL
Total water discharged (in kilolitres)	716.86 KL	14209 KL

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, by Bureau Veritas (India) Pvt Ltd

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Yes.

A Sewage Treatment Plant (STP) is installed at the manufacturing facility to treat domestic effluent, which is then reused for gardening purposes within the facility. An Effluent Treatment Plant (ETP) is installed to treat process effluent, which is either reused in the process or repurposed within the premises for other uses, in accordance with the approved methods stated in the consent order of the respective state where the manufacturing site is located.

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

Parameter	Current Financial Year	Previous Financial Year
NOx	0.40 Tonne	0.66 Tonne
SOx	0.62 Tonne	1.43 Tonne
Particulate matter (PM)	0.00 Tonne	0 Tonne
Persistent organic pollutants (POP)	0.00 Tonne	0 Tonne
Volatile organic compounds (VOC)	52.84 Tonne	54.77 Tonne
Hazardous air pollutants (HAP)	0.00 Tonne	0 Tonne
Others – ozone-depleting substances (HCFC - 22 or R-22)	0.00 Tonne	0 Tonne

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, by Bureau Veritas (India) Pvt Ltd

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

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	239.59	304
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	5808.85	8133
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Ton CO ₂ e/₹	0.00000016	0.00000020
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Ton CO ₂ e/USD	0.00000341	0.0000043
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Ton CO ₂ e/KL	0.02368	0.034
Total Scope 1 and Scope 2 emissions 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, by Bureau Veritas (India) Pvt Ltd

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

Yes, Use of renewable energy (solar)

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

Parameter	Current Financial Year	Previous Financial Year
Total waste generated (in metric tonnes)		
Plastic waste (A)	191.0700 Tonne	-
E-waste (B)	0.7570 Tonne	-
Bio-medical waste (C)	0.0879 Tonne	-
Construction and demolition waste (D)	0.0000 Tonne	-
Battery waste (E)	0.0000 Tonne	-
Radioactive waste (F)	0.0000 Tonne	-
Other Hazardous waste. Please specify, if any. (G)	2158.478 Tonne	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1344.50 Tonne	-
Total (A+B + C + D + E + F + G + H)	3694.86 Tonne	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000010 Tonne/₹	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000207 Tonne/USD	-
Waste intensity in terms of physical output	0.0144 Tonne/KL	-
Waste intensity (optional) – the relevant metric may be selected by the entity		

Parameter	Current Financial Year	Previous Financial Year
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	3154.8300 Tonne	-
(ii) Re-used	0.00 Tonne	-
(iii) Other recovery operations	0.0000 Tonne	-
Total	3154.83 Tonne	-
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	538.3000 Tonne	-
(ii) Landfilling	0.0000 Tonne	-
(iii) Other disposal operations	0.0000 Tonne	-
Total	538.3000 Tonne	-

Note:

For the Financial year 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations. <https://www.imf.org/external/datamapper/PPPEX@WEQ/OEMDC>

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, by Bureau Veritas (India) Pvt Ltd

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.

JSW Dulux is committed to sustainable waste management practices, ensuring that environmental responsibility remains a core operational principle. Leveraging leading industry methodologies, the Company focusses on reducing, treating, and safely disposing of waste through a comprehensive process that includes:

- Waste segregation at source and storage in designated areas across all plants.
- Monitoring and recording of waste volumes for transparency and control.
- Disposal via certified Treatment, Storage, and Disposal Facilities (TSDFs) in accordance with environmental norms.
- Co-processing of hazardous waste.
- Adherence to the 3Rs: Reduce, Reuse, Recycle to drive efficiency and minimise impact.

To limit the use of hazardous substances, JSW Dulux has:

- Through R&D, developed low-VOC formulations
- Implemented material substitution programmes
- Enforced stricter chemical management protocols.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?
1	NA	NA	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 project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

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 there under (Y/N). If not, provide details of all such non-compliances:

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

Leadership Indicators

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

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

i. Name of the area : NA

ii. Nature of operations: NA

iii. Water withdrawal, consumption and discharge in the following format:

Parameter	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00 KL	0.00 KL
(ii) Groundwater	0.00 KL	0.00 KL
(iii) Third party water	0.00 KL	0.00 KL
(iv) Seawater / desalinated water	0.00 KL	0.00 KL
(v) Others	0.00 KL	0.00 KL
Total volume of water withdrawal (in kilolitres)	0.00 KL	0.00 KL
Total volume of water consumption (in kilolitres)	0.00 KL	0.00 KL
Water intensity per rupee of turnover (Water consumed / turnover)	0.00000000 KL/₹	0.00000000 KL/₹
Water intensity (optional) – the relevant metric may be selected by the entity	0.00000000	0.00000000
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	0.00 KL	0.00 KL
With treatment – please specify level of treatment	0.00 KL	0.00 KL
(ii) Into Groundwater		
No treatment	0.00 KL	0.00 KL
With treatment – please specify level of treatment	0.00 KL	0.00 KL
(iii) Into Seawater		
No treatment	0.00 KL	0.00 KL
With treatment – please specify level of treatment	0.00 KL	0.00 KL
(iv) Sent to third parties		
No treatment	0.00 KL	0.00 KL
With treatment – please specify level of treatment	0.00 KL	0.00 KL
(v) Others		
No treatment	0.00 KL	0.00 KL
With treatment – please specify level of treatment	0.00 KL	0.00 KL
Total water discharged (in kilolitres)	0.00 KL	0.00 KL

**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, by Bureau Veritas (India) Pvt Ltd

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	606.1	777
Total Scope 3 emissions per rupee of turnover	Ton CO ₂ e/₹	0.000000168	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Scope 3 includes partial Categories of 1,11 and 12.

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

No

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

NA

- 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:**

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Carbon emission reduction	Our primary decarbonization lever for Scope 1 and 2 emissions is reducing overall energy consumption through measures such as adopting robust shutdown management practices, upgrading equipment with energy-efficient motors, and optimising operations via batch size scale-up.	Lower Carbon Emission through process and energy efficiencies.
2	Renewable energy	We continue to invest in energy-reduction initiatives, strengthen energy monitoring, and enhance our governance framework. In FY2025-26, we further advanced our renewable energy transition by expanding the use of in-house rooftop solar and procuring renewable power where permitted. This year, we also integrated solar-operated 3 warehouses, reinforcing our commitment to clean energy and supporting sustained progress. RE usage is 29.1% of our total energy consumption.	Lower Carbon Emission.
3	Circular use of materials	Advancing toward a circular economy continues to be a core focus for us as we work to reduce waste and enhance circularity across our value chain. Guided by the principles of Reduce, Reuse, and Recycle, our products are designed to protect surfaces and extend the life of materials, contributing to more sustainable outcomes. Throughout FY2025-26, we continued to prioritize minimizing waste at source and maximizing circular material flows. As we move forward, we will keep strengthening our processes, fostering innovation, and collaborating across the value chain to accelerate progress toward circular economy.	Resource efficiency and circularity

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

The entity has in place a documented framework and a process for managing critical activities during occurrence of a disaster or a high impact risk event across its manufacturing sites, RD&I Labs, Offices, Warehouses and key processes. The business continuity plans are integrated in our Enterprise-wide Risk Management program. It ensures continuity of delivery of products or services at pre-defined acceptable levels following a disruptive incident.

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

NA

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

NA

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

- a. By the listed entity:

NA

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

NA

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.

6

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Indian Paints Association (IPA)	National
3	Paints & Coatings Skill Council (PCSC)	National
4	Federation of Indian Export Organisations (FIEO)	National
5	The Associated Chambers of Commerce and Industry of India	National
6	The National Association of Software and Service Companies	National

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

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	NA				

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable, as there were no projects that require SIA as per applicable law					

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1	NA	NA	NA	0	0	0

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

We generally address all grievances through local community institutions represented by community leaders. In case of villages, Panchayats acts as a platform to receive and address grievances and at cities it is done through Government municipalities.

Also as a part of our CSR program, our employees periodically interact with the local community to understand and address community concerns. Based on these interactions, we have not encountered any specific grievance from the community at present

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

	Current FY	Previous FY
Directly sourced from MSMEs/ small producers	27	5.00
Directly from within India	50.00	50.00

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

Location	Current FY	Previous FY
Rural	16.0%	27%
Semi-urban	0.0%	0%
Urban	11.94%	12%
Metropolitan	72.06%	62%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable as there were no projects that require SIA as per law in the current year	NA

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Jharkhand	East Singhbhum & Bokaro	622080
2	West Bengal	Birbhum & Murshidabad	7257158

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

No

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

NA

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

0

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:

SNo	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	Brand royalty on Dulux	Yes	During the FY 2025-26, the Company has acquired intellectual properties (trademarks, patents, copyrights) pertaining to its Decorative Paints business. Through that, the Company is no longer required to pay royalty charges for the same as was the case earlier.	% of Revenue

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

Name of authority	Brief of the Case	Corrective action taken
India Trademarks Registry	The Company along with AN global IP team initiated 8 new matters in the reporting period against 3 rd party/ies to enforce its trademark rights and copyrights	8 corrective actions are started in the reporting period in relation to intellectual property: i. 6 copyright rectification actions are started against a 3 rd party. ii. 2 trademark oppositions are filed against the registration of a trademark by a 3 rd party at the India Trademarks Registry.

6. Details of beneficiaries of CSR projects:

S. No.	CSR Project	No. of persons benefited from CSR project	% of beneficiaries from vulnerable and marginalised groups
1.	Skill Training to youth/painters to provide Livelihood	7,157	100%
2.	Providing Education for children	5,500	100%
3.	Providing access of Health care through tele medicine	22,109	100%

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.

There is a well-publicized mechanism for customers to voice their grievances, and our company is committed to resolving consumer complaints transparently and in a solution-oriented manner. We have a robust customer care and response management system in place to address customer queries, feedback, and concerns promptly. Our focus on new technologies, integration, and standardization ensures a delightful consumer experience. We strive to serve customers with courtesy, respect, and understanding at all times.

We have established multiple lines of communication for a customer to reach us:

Toll Free Number: 1800 3000 4455

Website(s): www.dulux.in and www.akzonobel.co.in

Email: customercare.india@akzonobel.com

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	Current Financial Year			Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	2061	679	NA	2373	737	NA

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

	No. of instances	Reasons for recall
Voluntary Recalls	0	NA
Forced Recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes

Cybersecurity and data privacy are identified as risks in our Risk Management framework. We are continuously committed to protecting the personal data of our consumers, employees, and business partners, adhering to global standards on data privacy as well as local laws, to the extent notified and applicable. Awareness and training sessions are conducted for our employees to ensure compliance with these standards.

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

NA

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0.00
c. Impact, if any, of the data breaches	NA



Leadership Indicators

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

The platforms used for the information are the Company's website, Annual Report, social media platforms and media advertisement/publications. Information relating to all the products and services provided by the Company are available on the Company's websites at dulux.in and akzonobel.co.in

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

Safety applications and procedures are clearly stated on our livery and websites. Additionally, we conducted awareness campaigns for painters and contractors as well as application trainings and workshops for B2B customers from time to time to ensure their understanding and adherence to safety protocols.

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

There was no risk of disruption/discontinuation of essential services and hence no requirement of informing consumers on actions required in such an eventuality.

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

The entity complies with the local laws by displaying mandated information on product labels. In addition to the required declarations, additional information related to the products and their usage is provided on the labels.

Apart from the Packaged Commodities Rule & Lead Content declaration (for Architectural paints) which are mandatory, the application and usage details are also provided along with the product proposition.

A centralized survey is conducted by an external agency with a random sample of outlets, covering multiple touch points including Customer Satisfaction. We work upon how we can improve and measures are implemented accordingly.