GALAXY
Chemistry Creates Care

July 17, 2026

National Stock Exchange of India Ltd., Listing Compliance Department Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 **Scrip Symbol: GALAXYSURF**	BSE Limited, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 **Scrip Code: 540935**

Subject: Business Responsibility and Sustainability Report for Financial Year 2025-26

Dear Sir/ Madam,

This is to inform you that in terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26. The BRSR also forms part of the Annual Report for the financial year 2025-26, submitted to the exchange vide letter dated July 17, 2026.

This is for your information and records.

Yours faithfully,
For **Galaxy Surfactants Limited**

Niranjan Arun Ketkar Digitally signed by Niranjan Arun Ketkar Date: 2026.07.17 11:25:37 +05'30'

Niranjan Ketkar
Company Secretary
encl: as above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

BRSR A: General Disclosures

Details of the listed entity

1. **Corporate Identity Number (CIN):** L39877MH1986PLC039877

2. **Name of the Listed Entity:** Galaxy Surfactants Limited

3. **Year of Incorporation:** Tuesday, May 20, 1986

4. **Registered Office Address:** C-49/2, TTC Industrial Area, Pawne, Navi Mumbai, Maharashtra – 400703

5. **Corporate Address:** C-49/2, TTC Industrial Area, Pawne, Navi Mumbai, Maharashtra – 400703

6. **E-mail:** investorservices@galaxysurfactants.com

7. **Telephone:** +91-22-2761 6666

8. **Website:** https://www.galaxysurfactants.com/

9. **Financial year for which reporting is being done:** April 1, 2025 to March 31, 2026

10. **Paid-up Capital:** ₹ 35.45 Crores

11. **Name of the Stock Exchange(s) where shares are listed:** Equity shares are listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)

12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**

    Name: Mr. Harshal Thakare

    Telephone: +91-22-2761 6666

    E-mail: teamsustainability@galaxysurfactants.com

13. **Reporting boundary: Products / services-** Disclosures of Galaxy Surfactants Limited under this report are made on a standalone basis.

14. **Name of Assurance Provider:** Bureau Veritas (India) Private Limited

15. **Type of assurance obtained:** Reasonable Assurance

Products/services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover
1.	Manufacture of chemicals and chemical products	Manufacturing of specialty organic chemicals for Home and Personal Care industry	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.	Specialty Organic Chemicals for Home and Personal Care	2023*	100%

*As per the National Industrial Classification – Ministry of Statistics and Programme implementation

Operations

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

Locations	Number of plants	Number of offices	Total
National	5	4	9
International	2*	3	5

*Subsidiary Plants

19. Markets served by the entity:

a) Number of locations:

Locations	Number
National (No. of States)	26
International (No. of Countries)	68

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

38.3%

c) A brief on types of customers:

Galaxy Surfactants Ltd. has established a diversified and well-balanced global customer base comprising leading multinational corporations and small and medium sized enterprises. The Company's customers primarily operate within beauty and personal, home care industry. The Company's customer footprint spans over 68 countries, including key markets such as India, the United States, Europe, and the Asia Pacific region. In recent years, Galaxy Surfactants Ltd. has been actively expanding its presence in emerging markets, including Africa, the Middle East, and Turkey, supporting long term geographic diversification and growth. The Company delivers high-performance, differentiated solutions across Mild Surfactants, Sunscreens, Preservatives, Conditioners, Syndet & Transparent Bar Bases and Surfactant Blends, supported by strong application experience and global patents. The Company operates within stringent customer qualification and certification frameworks, which necessitate a high degree of technical collaboration. These collaborative engagements enable efficient, compliant, and value driven product development aligned with customer specifications and evolving regulatory standards.

Employees

20. Details as at the end of financial year:

a) Employees and workers (including differently abled):

Sr No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent employees (D)	870	723	83	147	17
2.	Other than Permanent employees (E)	47	39	83	8	17
3.	**Total Employees (D+ E)**	**917**	**762**	**83**	**155**	**17**
Workers						
4.	Permanent (F)	853	853	100	0	0
5.	Other than Permanent (G)	669	637	95	32	5
6.	**Total Workers (F +G)**	**1522**	**1490**	**98**	**32**	**2**

b) Differently abled employees and workers:

Sr No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent employees (D)	3	2	67	1	33
2.	Other than Permanent employees (E)	0	0	0	0	0
3.	**Total Employees (D+ E)**	**3**	**2**	**67**	**1**	**33**

Sr No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total Workers (F +G)**	**0**	**0**	**0**	**0**	**0**

21. Participation / Inclusion / Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14
Key Management Personnel*	4	0	0

*KMPs include the Managing Director and Executive Director who are also covered in the number of Board of Directors

22. Turnover rate for permanent employees and workers:

	Turnover rate in FY26 (Turnover rate in current FY)			Turnover rate in FY25 (Turnover rate in previous FY			Turnover rate in FY24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.1%	20%	14%	13.6%	22.5%	15.2%	15%	16%	15%
Permanent Workers	8%	0%	8%	4.3%	0%	4.3%	6%	0%	6%

Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. Names of holding / subsidiary / associate companies / joint ventures:

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / subsidiary / associate / joint venture	% of shares held by listed entity	Entity (A) participate in the business responsibility initiatives of the listed entity
1	Galaxy Surfactants Americas Inc.	Subsidiary	100	Yes
2	Galaxy Holdings (Mauritius) Ltd	Subsidiary	100	Yes
3	Galaxy Chemicals (Egypt) S.A.E.	Subsidiary	100	Yes
4	Rainbow Holdings GmbH	Subsidiary	100	Yes
5	TRI-K Industries Inc.	Subsidiary	100	Yes
6	Galaxy Specialties Europe B.V.	Subsidiary	100	Yes
7	Galaxy Surfactants Mexico S.A.de C.V.	Subsidiary	100	Yes
8	TRI-K Mexico S.A. de C.V.	Subsidiary	100	Yes
9	Sorion Solar Private Limited	Associate Company	28.33	No

CSR Details

24. CSR Activities

I. **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

II. **Turnover:** ₹ 3,589.07 Crores

III. **Net worth:** ₹ 1577.97 Crores

Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place	FY26			FY25		
	If Yes, then provide web-link for grievance redress policy	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes	Nil	NA	-	Nil	NA	CSR Executives interact with the community/ beneficiaries during their visits. No grievances were shared by the beneficiary for the year during the interaction
Investors (other than shareholders)	Yes	Nil	NA	-	Nil	NA	-
Shareholders	Yes	Nil	NA	-	1	Nil	-
Employees and workers	Yes	Nil	NA	-	Nil	Nil	-
Customers	Yes	Nil	Nil	-	NA	NA	-
Value Chain Partners	Yes	NA	-	-	Nil	Nil	-
Other (Please specify)	-	-	-	-	-	-	-

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:

Sr 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	Employee safety, health, and wellbeing	Risk and Opportunity	• Risk of process safety incidents and occupational health hazards. • Opportunity to build a zero-harm safety	ISO 45001 & ISO 14001 implementation, Process Safety Management, Behaviour-Based Safety programmes, regular audits, training and Board oversight.	Reduced downtime and accident-related costs; improved productivity and stable operations.
2	Water stewardship	Risk and Opportunity	• Risk from water scarcity and climate variability. • Opportunity to strengthen operational resilience through efficient water management	Zero Liquid Discharge facilities, rainwater harvesting, recycling, monitoring of water usage, implementing ISO 46001:2019 and community water projects.	Mitigates production disruptions, optimises water costs and supports revenue continuity.

Sr 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)
3	Waste management	Risk and Opportunity	• Risk of regulatory non-compliance, environmental impact and reputational risk • Opportunity to improve resource efficiency through waste reduction and recycling.	TPM, WESAP, CEP, waste segregation, recycling initiatives, disposal through authorised agencies and employee engagement programmes.	Cost savings from material recovery and reduced regulatory and environmental risks.
4	Renewable source of electrical power and energy	Risk and Opportunity	• Risk from climate change and energy cost volatility. • Opportunity to reduce emissions and energy costs	Increased renewable energy usage, energy efficiency projects and performance monitoring.	Lower long-term energy costs and enhanced sustainability credentials.
5	Sustainable oil palm derivatives	Opportunity	Opportunity - Customer and regulatory demand for certified sustainable raw materials	• Supply of RSPO Mass Balance certified products and customer engagement on sustainable sourcing.	Improved market access and strengthened customer relationships.
6	Customer complaints and resolutions	Risk and Opportunity	• Risk of customer dissatisfaction and revenue loss. • Opportunity to improve quality and trust.	• Structured complaint management using 8D methodology and continuous improvement actions.	Higher customer retention, repeat business and reduced quality-related losses.
7	Risk Management	Risk and Opportunity	• Risk - Exposure to strategic, regulatory and reputational risks; • opportunity to enhance resilience.	Board-level Risk Management Committee, enterprise risk framework and ethics mechanisms.	Supports sustainable growth, cost efficiency and investor confidence.
8	Digitalisation	Risk and Opportunity	• Risk of cyber threats; • opportunity to enhance efficiency and decision-making	• Investments in IT infrastructure, cybersecurity controls and digital tools.	Reduced operational costs, protection of data and business continuity.

BRSR Section B: Management and Process Disclosures

Disclosure questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1	**a.**	**Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs.**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	**Has the policy been approved by the Board?**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	**Web Link of the Policies**	*Policies available on Galaxy's website: https://galaxysurfactants.com/company/our-policies								
2	**Whether the entity has translated the policy into procedures.**		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	**Do the enlisted policies extend to your value chain partners?**		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

	Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4	**Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle**	Galaxy Surfactants Limited has adopted globally recognised management systems, certifications, and sustainability frameworks reinforcing its commitment to responsible business practices. Galaxy Surfactants Limited is certified under ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO 46001 (GSL Taloja), ISO 10002, ISO 27001, and ISO 14064, along with RSPO, ISCC Plus, and VDF, demonstrating a strong focus on quality, occupational health and safety, environmental management, energy efficiency, water stewardship, information security, and greenhouse gas accounting. Galaxy Surfactants Limited prepares its sustainability disclosures in accordance with the Global Reporting Initiative (GRI) Standards with assurance based on the AA1000 framework and participates in global platforms such as EcoVadis (covering Environment, Labour & Human Rights, Ethics, and Sustainable Procurement) and the Carbon Disclosure Project (CDP), reporting (on climate change, water security, biodiversity, plastics, and forests). All manufacturing sites are audited under SEDEX SMETA 4-pillar (covering Labour Standards, Health & Safety, Environment, and Business Ethics). Galaxy Surfactants Limited is a member of the Roundtable on Sustainable Palm Oil (RSPO) and follows ISCC Plus and VDF standards to promote sustainable sourcing. It is also a signatory to the Responsible Care Global Charter (RCGC), reflecting its commitment to health, safety, environmental protection, and ethical conduct. Galaxy's people practices are recognised through the Great Place to Work Certification, and it is listed on The Valuable 500 platform with a CEO-level commitment to disability inclusion. Collectively, these initiatives strengthen the Galaxy's approach toward human rights, labour standards, environmental stewardship, safety, sustainability and ethical governance.								
5	**Specific commitments, goals and targets set by the entity with defined timelines**	Our Mission 2030 is a focussed approach to climate change, circular economy, and water stewardship, which entails the following goals: • Climate Change: i. Achieving a 75% renewable electricity share by 2030 ii. Planting 5,00,000 trees by 2030. • Circular Economy: i. Achieving 90% waste circularity by 2030. • Water Stewardship: i. 2 times Water Positive by March 2030								
6	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**	We have made significant progress towards sustainability in FY 2025-26; The following are key achievements: **1. Climate Change** • Renewable electrical energy 37.76%, sourced from solar and wind power sources for Indian operations • Absolute emission reduction to 12204 t Co2e in FY:25-26 • Achieved CDP- Climate change Security disclosure rating of "B". • Planted trees 3,18,000 nos. till FY:25-26 against a target of planting 5,00,000 nos. of trees by 2030.								

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

2. **Water Stewardship**
   - The organization is water positive as per our internal methodology.
   - 26% of recycled water is used in operations.
   - Rainwater harvesting within fence 17710 cubic meters.
   - Received CDP: Water Security disclosure rating of A-
   - ISO 46001 Certified for Taloja locations
3. **Waste Circularity**
   - Waste Circularity in FY:25-26, 96% for INDIA operations
4. **Green supply chain**
   - Sourced 20088.27 MT of RSPO (MB) certified raw material for INDIA locations.
   - GHG emissions avoided due to use of RSPO (MB) certified raw material in FY:25-26 is 37966.83 tCO2e approximately for INDIA location.
   - Oil palm traceability till mill level is 99.7% CY 2025
   - RSPO Shared Responsibility Score of (9.9/10)
   - CDP – Forest Security Disclosure (B) rating
   - Sustainable palm Index 81.3 (A) Rating
   - ISCC plus certified for Taloja and Jhagadia locations
   - SEDEX/SMETA certified for entire Galaxy Group
   - ECOVADIS SILVER MEDAL "74" SCORE & 89% Percentile
   - CSR expenditure ₹ 5.04 Crores

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)**

At Galaxy Surfactants Limited, sustainability is a core strategic priority embedded across our operations, governance, and long-term value creation. During the reporting period, we have made measurable progress across Environmental, Social, and Governance (ESG) dimensions through structured programs, strengthened internal controls, and enhanced transparency in disclosures.

From an environmental perspective, we have continued to strengthen our climate action roadmap through increased renewable energy adoption, ISO 14064-aligned greenhouse gas accounting, third party verification and certification covering more than 99% of across Scope 1, 2, and 3 emissions, and energy efficiency improvements across operations.

Our water stewardship initiatives, including Zero Liquid Discharge (ZLD), water recycling, and rainwater harvesting—have improved operational resilience and resource efficiency. In parallel, we have advanced responsible sourcing through deforestation-free supply chain commitments, improved traceability, and alignment with globally recognized certifications such as RSPO and ISCC PLUS.

On the social dimension, we remain committed to the highest standards of occupational health and safety, human rights, and employee development through structured risk management systems, training programs, and performance-linked sustainability KRAs. Our governance framework continues to be anchored in strong ethical practices, supported by robust internal controls, compliance systems, and a zero-tolerance approach to corruption and misconduct.

While these achievements reflect strong progress, we recognize key ESG challenges ahead, particularly in accelerating Scope 3 decarbonization, enhancing supply chain traceability, advancing water positivity and biodiversity impact measurement, and strengthening ESG data digitization and verification systems to meet evolving global expectations.

2030 Targets

To address these challenges, the Company has defined clear, time-bound ESG targets aligned with global climate and sustainability frameworks as mentioned below and here is the performance for the same.

Looking ahead, our strategic focus will be on accelerating decarbonization across the value chain, embedding ESG into procurement and product design decisions, strengthening digital ESG data systems.

Through a board-led governance structure and integrated performance management systems, we remain committed to continuous improvement and alignment with leading global standards including GRI, BRSR, CDP, and EcoVadis.

We believe that sustained ESG excellence will be driven by integration, accountability, and collaboration across stakeholders, enabling us to build a resilient, responsible, and future-ready organization.

We have made significant progress towards sustainability in FY 2025-26; The following are key achievements:

1. **Climate Change**
   - Renewable electrical energy 37.76%, sourced from solar and wind power sources for Indian operations
   - Absolute emission reduction to 12204 t Co2e in FY:25-26
   - Achieved CDP- Climate change Security disclosure rating of "B".
   - Planted trees 318000 nos. till FY:25-26 against a target of planting 5,00,000 nos. of trees by 2030.
2. **Water Stewardship**
   - The organization is water positive as per our internal methodology.
   - 26% of recycled water is used in operations.
   - Rainwater harvesting within fence 17710 cubic meters.
   - Received CDP: Water Security disclosure rating of "A-"
   - ISO 46001 Certified for Taloja locations
3. **Waste Circularity**
   - Waste Circularity in FY:25-26, 96% for INDIA operations
4. **Green supply chain**
   - Sourced 20088 MT of RSPO (MB) certified raw material for INDIA locations.
   - GHG emissions avoided due to use of RSPO (MB) certified raw material in FY:25-26 is 37966 tCO2e approximately for INDIA location.
   - Oil palm traceability till mill level is 99.7% CY 2025
   - RSPO Shared Responsibility Score of (9.9/10)
   - CDP – Forest Security Disclosure "B" rating
   - Sustainable palm Index 81.3 "A" Rating
   - ISCC plus certified for Taloja and Jhagadia locations
   - SEDEX/SMETA third party audited, verified, complied for entire Galaxy Group sites
   - ECOVADIS SILVER MEDAL "74", 89 Percentile
   - CSR expenditure ₹ 5.04 Crores

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Name of highest authority	Mr. K.Natarajan
Designation	Managing Director (DIN 07626680)

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details

Yes, the Company has a defined governance mechanism for sustainability-related decision-making. The Company has established a robust governance framework for sustainability-related decision-making, under the oversight of the Board of Directors and its designated Committees. Strategic direction and accountability for sustainability are anchored at the Board level, which guides the Company's sustainability agenda, reviews performance, and ensures alignment with overall business objectives and risk management priorities.

Sustainability governance is operationalized through a structured three-tier "Sustainability Cell." At the apex, a Board-level Steering Committee provides strategic oversight and direction. The second tier comprises functional pillars led by process heads and leaders who are responsible for integrating sustainability objectives into core business operations. The third tier consists of cross-functional working teams that drive execution of sustainability initiatives across sites and functions.

The Sustainability Cell convenes on a quarterly basis to review progress, assess performance against defined sustainability and business responsibility targets, and enable informed decision-making. In addition, governance is further strengthened through the Board's key Committees, including the Audit Committee, Corporate Social Responsibility (CSR) Committee, Stakeholder Relationship Committee, Nomination & Remuneration Committee, and Risk Management Committee, each contributing to oversight of relevant sustainability-linked aspects within their respective mandates.

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
a Performance against above policies and follow up action	Yes									Quarterly								
b Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Quarterly								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? If Yes, provide name of the agency.	Yes. Policies are reviewed by internal local and global teams.								

12 If principles not covered by a policy, provide reasons for the same.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
a The entity does not consider the principles material to its business (Yes/No)	Galaxy has established robust policies and governance frameworks that fully incorporate and uphold all relevant principles in a positive and effective manner.								
b The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c The entity does not have the financial or / human and technical resources available for the task (Yes/No)									
d It is planned to be done in the next financial year (Yes/No)									
e Any other reason									

BRSR Section C: 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	Nil	Nil	
Key Managerial Personnel	17	CDP Session, CDP Conversations, Human Rights, Code of Conduct, Whistleblower, POSH, DPDPA Session, Class of Chemicals, Training Calendars	100
Employees other than BoD and KMPs	198	Data Acumen, Sfurti, Result Accelerators	86
Workers	157	Technical trainings, Navchetna, operator Development program, Parivartan	96

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 30f SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	NGRBC Principle	Name of the regulatory / enforcement agencies judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred?
Monetary					
Penalty / Fine			Nil		
Settlement					
Compounding fee					

	NGRBC Principle	Name of the regulatory / enforcement agencies judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred?
Non-Monetary					
Imprisonment			Nil		
Punishment					

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 web-link to the policy.

The Company does not have a standalone anti-corruption or anti bribery policy. However, ethical conduct and integrity are embedded in the Company's practices through its Code of Conduct and Whistle Blower Policy, which guide employees behavior and provide a channel to raise concerns relating to unethical or improper conduct.

Web link: galaxysurfactants.com/company/corporate-governance

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

	FY26	FY25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY26		FY25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	There were no complaints regarding conflict of interest	-	There were no complaints regarding conflict of interest	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	There were no complaints regarding conflict of interest	-	There were no complaints regarding conflict of interest	-

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.

No, non-disputed fines/penalties were imposed on our business by regulatory and judicial institutions, and no complaints/ cases of corruption and conflicts of interest were registered during the reporting year FY 25-26. The Board of Directors and senior management are subject to the provisions of the Code of Conduct, which is available on the website of our Company at the following link: https://galaxysurfactants.com/company/corporate-governance

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

	FY26	FY25
Number of days of accounts payables	75.02	80.4

9. Openness of business:

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

Parameter	Metrics		FY26	FY25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	28	30
	b.	Number of trading houses where purchases are made from	232	204
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	80	85
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	7.22	6.18
	b.	Number of dealers / distributors to whom sales are made	5	5
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	7.22	6.18
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0.56	0.66
	b.	Sales (Sales to related parties / Total Sales)	9.4	14.8
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	6.06	0.96
	d.	Investments (Investments in related parties / Total Investments made)	100	100

Leadership Indicators

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

Awareness Programmes for Value Chain Partners – Galaxy Surfactants Limited

During the reporting year, Galaxy Surfactants Limited conducted a structured series of awareness and capacity building programmes for its value chain partners, including suppliers, business partners, and entities involved in packaging, raw materials and allied services. These programmes were designed to strengthen supplier understanding and alignment on sustainability, regulatory compliance, climate action, and resource stewardship.

These trainings were conducted through virtual platform MS Teams. Sustainability Leader conducted the trainings sessions. Training session witnessed participation from domestic and international value chain partners.

Details of Training Programs Conducted in FY:25-26

1. **Training Topic-Climate Change & its Impact, Carbon Footprint**

- Date of training conducted: August 6, 2025
- Participants attended: 40 value chain partner representatives
- Coverage: Programme covered a broad cross section of key suppliers and business partners.

Key topics covered

- Fundamentals of climate change and global impacts on businesses
- Relevance of climate risks and transition risks for the chemical sector
- Introduction to organizational carbon footprint concepts (Scope 1, 2 and value chain emissions)
- Role of suppliers in supporting corporate climate disclosures (BRSR, CDP)

2. **Training Topic- Product Carbon Footprint (PCF)**

- Date of training conducted: August 11, 2025
- Participants attended: 31 value chain partner representatives

Key topics covered

- Concept and importance of Product Carbon Footprint (PCF)
- Overview of life cycle-based carbon accounting
- Data requirements from suppliers for PCF calculation
- Supplier role in improving downstream emissions transparency

3. **Training Topic- Business Responsibility and Sustainability Reporting (BRSR)**

- Date of training conducted: August 18, 2025
- Participants attended: 31 value chain partner representatives

Key topics covered

- Overview of SEBI BRSR framework and principles
- Expectations from value chain partners under BRSR
- Environmental and social disclosures relevant to suppliers
- Importance of traceability, ethical conduct, and responsible sourcing

4. **Training Topic- Extended Producer Responsibility (EPR)**

- Date of training conducted: August 25, 2025
- Participants attended: 25 value chain partner representatives

Key topics covered

- Regulatory overview of Extended Producer Responsibility (EPR)
- Roles and obligations of organisations and packaging partners
- Importance of collaborative compliance across the value chain
- Documentation and reporting expectations related to EPR

5. **Training Topic- Water Stewardship**

- Date of training conducted: August 13, 2025
- Participants attended: 26 value chain partner representatives

Key topics covered

- Water stewardship principles and shared water risks
- Responsible water uses and water efficiency practices
- Importance of supplier participation in water risk management
- Alignment with ISO 46001 and BRSR water related disclosures

Coverage of Value Chain Partners

- The awareness programmes together reached 25–40 participants per programme, representing a significant portion of Galaxy's priority and strategic value chain partners, including suppliers, packaging partners, and traders operating across multiple geographies.
- Participation included decision makers and operational representatives, enabling downstream dissemination of sustainability expectations within partner organisations.
- Galaxy continues to expand coverage progressively by prioritising high impact and high spend partners for sustainability engagement.

Through these training awareness programmes, Galaxy aims to:

- Build consistent sustainability understanding across its value chain
- Enable suppliers to support BRSR, climate and resource efficiency disclosures
- Encourage collaborative action on climate, carbon, water and regulatory compliance
- Strengthen long term responsible sourcing and partnership models

Total number of 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 programs
5	BRSR, Climate change and its impact, carbon footprint, Product Carbon Footprint, EPR, Water Stewardship	More than 75% on value terms

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If yes, provide details of the same.**

The Company has processes in place to identify and manage potential conflicts of interest involving members of the Board. All Directors are required to annually disclose their interests at the beginning of each financial year and to inform the Board of any changes as and when they occur. Further, members of the Board and senior management are governed by the Company's Code of Conduct, which provides a framework for ethical behaviour and conflict-of-interest management. Relevant details are available on the Company's website.

Web link: https://galaxysurfactants.com/company/corporate-governance

BRSR Section C: Principle 2

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

Essential Indicators

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

	Current financial year (%)	Previous financial year (%)	Details of improvements in environmental and social impacts
R&D	12.6	14	At Galaxy, we believe that "Chemistry Creates Care" is brought to life through our strong focus on innovation. Innovation remains a core pillar of our business strategy, enabling us to build a sustainable and long-term competitive advantage while creating solutions that truly care for people and the planet. We have adopted a structured innovation funnel that systematically evaluates and nurtures ideas as they progress through various stages of development, ensuring that only the most impactful and responsible solutions evolve into successful business offerings. Aligned with our moto, we continue to invest in strengthening our R&D capabilities and scaling new product development. Our key advancements reflect our commitment to care through the development of green and sustainable products, enhancement of workplace safety and emergency preparedness, use of consumables that enable the synthesis of natural and environmentally benign products, and expansion of our laboratories dedicated to green and natural product research.
Capex	4	24	

2. **Does the entity have procedures in place for sustainable sourcing? If yes, what percentage of inputs were sourced sustainably?**

(a) Yes. At Galaxy, "Chemistry Creates Care" extends to how we responsibly source our raw materials. We have established robust internal procedures for sustainable sourcing, beginning with a comprehensive vendor evaluation prior to onboarding. Suppliers are assessed across environmental, social, safety, and quality parameters, and are required to adhere to our Supplier Code of Conduct, which reflects our expectations on quality, environmental stewardship, and occupational health and safety management systems.

We have been RSPO Mass Balance (MB) certified organization since 2014 and hold the highest level of membership as an 'Ordinary Member' of RSPO, enabling active participation in governance. Our RSPO MB certification has supported the expansion of our sustainable product portfolio over the years.

Over 90% of our total procurement (by value) is sourced from suppliers complying with internal and/or internationally recognized sustainability standards and frameworks such as RSPO, ISCC Plus, REACH, ISO standards, and our internal codes and policies. Further reinforcing our commitment, we are signatories to the Responsible Care® Global Charter (RCGC) and adhere to its Distribution Code and Product Stewardship Code to ensure safe handling, transportation, and lifecycle management of our products.

(b) 21% of palm-based raw material is RSPO Mass Balance-certified material purchased on volume basis.

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.**

Aligned with the nature of our products and their end-use applications, the Company emphasizes responsible lifecycle management by implementing robust practices for reuse, recycling, and safe disposal of waste across all categories. We are more than 96% waste circular for our INDIA operations.

(a) Plastics (including packaging): Packaging materials such as drums, carboys, and containers are reused wherever feasible through authorized reconditioning practices. Non-reusable plastic waste is segregated at source and sent to authorized recyclers in compliance with applicable regulations. The Company also aligns with Extended Producer Responsibility (EPR) requirements for plastic waste management.

(b) E-waste: E-waste generated from operations is collected, stored, and disposed of through authorized recyclers in accordance with the E-Waste Management Rules, ensuring environmentally sound handling.

(c) Hazardous waste: Hazardous waste, including chemical residues and contaminated materials, is handled as per established SOPs and regulatory requirements. Such waste is sent to authorized Treatment, Storage and Disposal Facilities (TSDF) or approved incineration facilities to ensure safe and compliant disposal.

(d) Other waste: Non-hazardous waste such as paper, metal scrap, and general waste is segregated and routed to authorized recyclers or municipal waste management systems, promoting resource recovery and minimizing landfill disposal.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, Extended Producer Responsibility (EPR) is applicable to the Company. We comply with the requirements of India's Plastic Waste Management Rules through a well-defined EPR framework. The Company has established mechanisms for the collection, channelization, and recycling of plastic waste through authorized agencies, ensuring environmentally sound management. Our practices are aligned with the EPR plan submitted to the relevant Pollution Control Authorities, and we regularly monitor compliance through documentation, certifications from recyclers, and periodic reviews to ensure adherence to regulatory requirements.

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 the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
1	2023	Galaxy 790 MFG	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
2	2023	Galaxy CAPB SB	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
3	2023	Galaxy LES 370	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
4	2023	Galaxy MW 287	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
5	2023	2-Phenoxyethanol	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
6	2023	Lauryl Chloride (Only Internal)	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
7	2023	Galaxy MW 251	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
8	2023	Galaxy MW 252	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders

	NIC code	Name of product / service	% of total turnover contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
9	2023	Galaxy LES 70	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
10	2023	GALSOFT SCI 85(P, G)	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
11	2023	Galsoft SLT	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
12	2023	Galaxy CAPB Plus	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
13	2023	Galaxy BKC	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
14	2023	Galaxy LABSA	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
15	2023	Galsoft SLG PLUS	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
16	2023	Galsoft SLGL PF	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
17	2023	Galaxy LAPAO	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
18	2023	Galaxy CAPAO	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
19	2023	Galsilk 700	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
20	2023	Galaxy ESS	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
21	2023	Galaxy LSS P	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
22	2023	Galsilk 7	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
23	2023	Galaxy LAO	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
24	2023	Galaxy LES 170	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
25	2023	Galaxy LES 370	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders

	NIC code	Name of product / service	% of total turnover contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
26	2023	Galaxy CAPB SB	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
27	2023	Galaxy CAPB	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
28	2023	Galaxy 610	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders
29	2023	Galaxy 689-Granules	-	Cradle-to-gate	Yes, the first study was performed in collaboration with an external agency	Results are shared with the relevant stakeholders

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
There are no significant social or environmental concerns or risks arising from the production or disposal of its products through Life Cycle Assessments (LCA) or other internal evaluations. However, considering the nature of its operations, potential risks related to environmental impact, product safety, and regulatory compliance are proactively assessed and mitigated. Appropriate mitigation measures include adherence to applicable regulatory requirements, implementation of robust product stewardship practices, continuous monitoring of environmental parameters, and development of safer and more sustainable product formulations. The Company also engages with stakeholders and leverages LCA insights to further strengthen its approach towards minimizing environmental and social impacts.		
Nil	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	Recycled or re-used input material to total material	
	FY26	FY25
Nil	Nil	Nil

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

	FY26			FY25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

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
Nil	Nil

BRSR Section C: Principle 3

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Employees											
Male	723	723	100%	723	100%	0	0%	723	100%	0	0%
Female	147	147	100%	147	100%	147	100%	0	0%	147	100%
Total	870	870	100%	870	100%	147	17%	723	83%	147	17%
Other than Permanent Employees											
Male	39	0	0	39	100%	0	0	0	0	0	0
Female	8	0	0	8	100%	0	0	0	0	8	100%
Total	47	0	0	47	100%	0	0	0	0	8	17%

1b. Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Workers											
Male	853	853	100%	853	100%	0	0	853	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	853	853	100%	853	100%	0	0	853	100%	0	0
Other than Permanent Workers											
Male	637	0	0	637	100%	0	0	0	0	0	0
Female	32	0	0	32	100%	0	0	0	0	0	0
Total	669	0	0	669	100%	0	0	0	0	0	0

1c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY26	FY25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.20	0.24

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

Benefits	FY26			FY25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employee State Insurance (ESI)	NA	NA	NA	NA	NA	NA
Others –please specify	NA	NA	NA	NA	NA	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.**

The Company is committed to providing an inclusive and enabling work environment for all employees, including persons with disabilities. Our corporate office is accessible to employees and workers with disabilities.

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.**

Galaxy is committed to providing a fair, inclusive, and non-discriminatory work environment and strongly upholds the principle of equal opportunity for all prospective and existing employees, including persons with disabilities. The policy ensures equal opportunity treatment to individuals without regard to race, colour, religion, sex, age, national or social origin, political affiliation, physical or mental disability, marital status, sexual orientation, or any other status protected by law, unrelated to an individual's ability to perform work.

Weblink: https://galaxysurfactants.com/company/our-policies

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	90	90	98	98
Female	100	100	0	0
Total	**91**	**91**	**98**	**98**

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:**

	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes, Galaxy has a well-defined and multi-channel grievance redressal mechanism applicable to employees, workers, and other stakeholders. Galaxy Surfactants maintains a formal grievance mechanism that enables employees and workers to raise workplace related concerns through structured internal channels, including the People Energy process (Human Resources) function and management hierarchy, supported by clearly defined escalation and resolution processes. In addition, the Company has implemented a comprehensive Whistle Blower Policy, which provides a secure and confidential framework for directors, employees, and workers to report unethical conduct, violations of law, or improper practices, with assurance of non-retaliation and protection of identity. An Internal Complaints Committee (ICC) is also in place in accordance with applicable laws to address complaints relating to harassment or discrimination at the workplace. All grievances are handled in a fair, confidential, and time bound manner, and the effectiveness of these mechanisms is periodically reviewed as part of the Company's governance and ethics framework, reinforcing Galaxy Surfactants' commitment to a transparent, responsible, and inclusive workplace culture. We have also constituted an EWC (Employee Welfare Council) in manufacturing units as a monthly platform for employees to voice their concerns and grievances to management. Those who want to be anonymous, we have a "Speak-up Box" mechanism for sharing their concerns directly with the top management.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY26			FY25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	We do not have a union or association of employees or workers. Galaxy Surfactants remains fully committed to respecting and upholding the rights of employees and workers to freedom of peaceful association and collective bargaining, in accordance with applicable laws. Galaxy fosters an open and transparent work environment that encourages constructive dialogue between management and employees, ensuring that employee concerns and feedback are addressed through established internal communication and grievance redressal mechanisms. We have also constituted an EWC (Employee Welfare Council) in manufacturing units as a monthly platform for employees to voice their concerns and grievances to management.					
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

	FY26					FY25				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E	% (E/D)	No. (F)	% (F / D)
Employees										
Male	723	723	100%	600	83%	*748*	*678*	*91*	*598*	*80*
Female	147	147	100%	147	100%	*162*	*130*	*80*	*140*	*86*
Total	**870**	**870**	**100%**	**747**	**86%**	**910**	**808**	**89**	**738**	**81**
Workers										
Male	853	853	100%	822	96%	*875*	*712*	*81*	*735*	*84*
Female	0	0	0	0	0	0	0	0	0	0
Total	**853**	**853**	**100%**	**822**	**96%**	**875**	**712**	**81**	**735**	**84**

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

	FY26			FY25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	*723*	*585*	*81*	*748*	*665*	*89*
Female	*147*	*107*	*73*	*162*	*135*	*83*
Total	**870**	**692**	**80**	**910**	**800**	**88**
Workers						
Male	*853*	*818*	*96*	*875*	*850*	*97*
Female	*0*	*0*	*-*	*0*	*0*	*0*
Total	**853**	**818**	**96**	**875**	**850**	**97**

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? If Yes, the coverage such system?

Galaxy has implemented an occupational health and safety management system in alignment with ISO 45001:2018 standards. This system is operational across all its manufacturing locations and R&D centre, ensuring a structured and consistent approach to safeguarding employee health, workplace safety, and regulatory compliance.

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

In line with its commitment to safe and responsible operations, Galaxy has established robust and systematic processes to identify work related hazards and assess occupational health and safety risks arising from both routine and non-routine activities. These processes are embedded within the Galaxy's ISO 45001:2018–aligned occupational health and safety management framework and are consistently applied across all manufacturing locations and R&D centre. Hazard identification and risk assessment are carried out through periodic and activity-specific studies, including Job Safety Analysis (JSA) and Process Hazard Analysis (PHA), to evaluate operational risks proactively. Pre-Start Up Safety Reviews (PSSR) are conducted for new projects, process changes, and modifications to ensure that potential risks are addressed before commencement of operations.

The Company also undertakes regular weekly and monthly safety inspections, Hazard Identification and Risk Assessment (HIRA) exercises, and aspect impact assessments to monitor workplace conditions on an ongoing basis. These efforts are supplemented by cross functional internal safety audits, external third-party safety audits, and workplace health and safety monitoring studies, enabling continuous identification of emerging risks and opportunities for improvement. Findings from these assessments are reviewed by management, and appropriate preventive and corrective actions are implemented to strengthen workplace safety and reinforce a culture of prevention across the organisation.

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

Yes, Galaxy has established structured and participatory mechanisms that enable employees and contract workers to proactively report work related hazards and concerns, as well as to safeguard themselves from unsafe conditions. In line with Galaxy's strong safety culture and commitment to "Zero Harm," these processes emphasize open communication, workforce engagement, and shared responsibility for safety. Galaxy has implemented a Behaviour Based Safety Interaction (BBSI) programme across its operations, which promotes regular and constructive safety dialogues between employees, supervisors, and management. This initiative, supported by DuPont Sustainable Solutions (dss+) standards, has significantly enhanced awareness and accountability across the workforce. Through this programme, workers are encouraged to report safety observations, including unsafe acts and unsafe conditions, without fear of reprisal. In addition, employees are empowered to raise safety concerns through formal platforms such as monthly Safety Committee meetings and weekly Safety Circle meetings at manufacturing sites, where workplace risks, near misses, and improvement opportunities are openly discussed and addressed. These forums reinforce Galaxy's commitment to worker participation and ensure that identified hazards are promptly escalated and mitigated. Workers possess full authority to remove themselves from situations that pose an imminent risk to health or safety, in line with established safety protocols and the Galaxy's occupational health and safety management system.

d) Do the employees / worker of the entity have access to non-occupational medical and healthcare services?

Yes. All permanent employees are provided access to non-occupational medical and healthcare services through comprehensive coverage under the Mediclaim and ESIC schemes. In addition, the Company operates a fully equipped Occupational Health Centre (OHC) to provide primary medical care to employees. Periodic medical examinations are conducted for all employees at six-month intervals to support preventive healthcare and ensure overall employee well-being

11. Details of safety related incidents:

Safety Incident / Number	Category*	FY26	FY25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.14	0
	Workers	0.14	0
Total recordable work-related injuries	Employees	4	5
	Workers	1	5
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

*Including in the contract workforce

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

Galaxy places a strong emphasis on providing a safe and healthy workplace through a comprehensive and proactive safety management framework. Regular internal and external training programs are conducted to enhance employee competency and safety awareness. Galaxy has also launched "Mission Shunya", a focused safety transformation initiative in collaboration with DSS+, at its Jhagadia site to achieve zero harm to people, the environment, and infrastructure, while driving a shift from a dependent to an independent safety culture. To further strengthen safety governance, Abhayatam audits are carried out as cross functional safety audits across all manufacturing locations, covering critical areas such as P&ID and design reviews, SOP/BMR compliance, hazard identification and risk assessment, and maintenance management, with findings categorized by risk level and systematically tracked to closure. In addition, periodic qualitative and quantitative risk assessments are undertaken across operations to identify potential hazards and assess the effectiveness of existing controls, enabling the timely implementation of corrective and preventive measures to ensure continuous improvement in workplace safety.

Galaxy maintains a well-designed Effluent Treatment Plant (ETP) along with a Zero Liquid Discharge (ZLD) system at manufacturing sites to ensure complete treatment, reuse, and elimination of liquid effluent discharge, thereby supporting a healthy working environment. Gaseous effluents are effectively handled through air pollution control equipment such as wet scrubbers, dust collectors, bag filters, and adequately designed stacks to minimise emissions. Stack emission monitoring is carried out on a quarterly basis through accredited laboratories, with parameters such as particulate matter and gaseous emissions consistently remaining within prescribed limits. Regular monitoring, preventive maintenance, and compliance practices help maintain good air quality across operations. These initiatives demonstrate Galaxy's continued commitment to environmental stewardship, regulatory compliance, and employee health and workplace safety.

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

	FY26			FY25		
	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	Nil	Nil	NA	Nil	Nil	-
Health and Safety	Nil	Nil	NA	Nil	Nil	-

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%
Working Conditions	100%

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

Galaxy has established a proactive and preventive approach to addressing safety related incidents and managing key health and safety risks across its operations. All reported incidents and near misses are subjected to systematic root cause analysis, with corrective and preventive actions implemented, monitored, and reviewed through site level and corporate safety governance mechanisms. Based on periodic hazard identification and risk assessments, Galaxy has strengthened process safety controls, enhanced automation and engineering safeguards, reinforced contractor safety management, and intensified employee training and awareness programmes. Occupational health risks are addressed through regular medical surveillance, ergonomic improvements, and safer work practices, while emergency preparedness is validated through periodic mock drills and audits. Employee health and safety is recognised as Galaxy's first value, with performance monitoring and continuous improvement embedded into Galaxy's management systems, reflecting its commitment to maintaining safe working conditions and preventing recurrence of incidents.

Leadership Indicators

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

Employees	Yes
Workers	Yes

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

Galaxy has put in place robust mechanisms to ensure that statutory dues are appropriately deducted and deposited by its value chain partners. All contracts and agreements include clauses mandating compliance with relevant applicable statutory laws, rules, & regulation. Before onboarding, partners are required to submit relevant statutory registrations and compliance documents, which are reviewed. Periodic declarations and supporting evidence of statutory deductions and deposits are sought from value chain partners, and payments are released only upon satisfactory compliance, wherever applicable. The entity also undertakes periodic audits or assessments of select partners, particularly those identified as high risk, to verify statutory compliance. Instances of non-compliance are addressed through escalation and corrective action plans. These measures enable the entity to promote legal compliance and responsible business practices across its value chain.

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 employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY26	FY25	FY26	FY25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)

Currently, Galaxy does not have a structured transition assistance program specifically designed to support continued employability or manage career endings arising from retirement or termination of employment. However, the organization supports employees on a case-by-case basis through existing people management practices. These include transparent communication, managerial guidance, and access to internal career discussions that help employees prepare for transitions where applicable. Retirement and employment exits are handled respectfully, fairly, and in compliance, ensuring dignity and clarity throughout the process.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	18
Working Conditions	18

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.

Based on periodic assessments and supplier engagements, any significant health and safety risks or concerns identified within Galaxy's value chain are addressed through structured corrective action plans agreed with the respective partners. These actions include strengthening occupational health and safety management systems, improving workplace controls and safe operating procedures, ensuring appropriate use of personal protective equipment, and conducting focused training and capacity building programs. Progress against corrective actions is tracked through follow up reviews and audits under Galaxy's responsible sourcing and green supply chain framework. Continued engagement with partners supports the timely closure of gaps and promotes sustained improvement in working conditions and safety performance across the value chain.

BRSR Section C: 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.

Galaxy Surfactants Limited follows a structured and systematic approach to identify its key stakeholder groups, integrating stakeholder consultation, internal governance inputs, and materiality assessment outcomes into its sustainability strategy and disclosures.

1. Identification of Potential Stakeholders

   The Company identifies stakeholder groups across its value chain based on:

   - Dependency: Stakeholders who depend on Galaxy's products, services, or operations, or whose business continuity depends on Galaxy.
   - Responsibility: Stakeholders towards whom the Company has legal, contractual, ethical, or social obligations.
   - Influence: Stakeholders who can influence business decisions, sustainability performance, or reputation.
   - Impact: Stakeholders potentially affected (positively or negatively) by Galaxy's operations, products, services, or supply chain activities.

2. Stakeholder Mapping & Classification

   Identified stakeholders are mapped and classified into key categories, which typically include:

   - Customers
   - Employees and Workers
   - Suppliers and Business Partners
   - Investors and Shareholders
   - Government and Regulatory Authorities
   - Local Communities
   - Industry Associations and NGOs

   The classification helps determine engagement frequency, engagement channels, and priority ESG topics relevant to each group.

3. Stakeholder Engagement Inputs

   Galaxy engages with stakeholders through structured and ongoing engagement mechanisms, including:

   - Regular business reviews and customer sustainability questionnaires
   - Supplier audits, assessments, workshops, and traceability disclosures
   - Employee engagement forums, surveys, and training programs
   - Investor interactions through annual reports, AGMs, and disclosures
   - Regulatory interactions and statutory compliance processes

   Inputs and concerns raised during these engagements are formally documented and reviewed by relevant functional teams.

4. Integration with Materiality Assessment

   Stakeholder input form a key input to the Company's ESG materiality assessment.

   - Inputs are evaluated alongside business risk and opportunity assessments.

- Priority environmental, social, and governance topics are identified based on stakeholder importance and business relevance.
- Outcomes directly inform Galaxy's long term sustainability roadmap, including Mission 2030 goals covering climate action, water stewardship, circular economy, and responsible supply chains.

5. Governance Oversight and Review

The identification and prioritization of stakeholders are reviewed under the Company's sustainability governance structure:

- Functional teams consolidate engagement outcomes.
- Key findings and emerging stakeholder expectations are escalated through internal sustainability governance forums.
- Significant matters are reviewed by senior management and embedded into strategy, policies, and public disclosures (BRSR and Sustainability Report).

6. Continuous Review

The stakeholder identification process is reviewed periodically to reflect:

- Changes in business operations or geographies
- Regulatory and market developments
- Emerging ESG risks and stakeholder expectations

This ensures the stakeholder mapping remains current, inclusive, and aligned with evolving sustainability priorities.

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 and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers	No	E-mails, regular business reviews with key customers, customer satisfaction surveys and feedback, customer audits and customer questionnaires, technical flash cards, meetings, and phone calls	Quarterly and need-based	• To resolve customers' service- related commercial and technical issues. • To provide better service to customers and address their commercial and technical issues. • To improve customer experience, product and service quality. • To seek feedback with suggestions for improvement and know market trends.

	Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
2	Investors	No	• Annual general meeting • Annual reports • Investor meets, and investor call is arranged after the declaration of financial results every quarter • Media releases • E-mails • The Company's website	• Annually (AGM) • Quarterly (event-based investor conferences) • One-on-one investor meetings	• To keep investors updated about the organisation's performance and developments. • To know queries and feedback from investors to understand their requirements.
3	Government and regulatory bodies	No	• Website/Portal • E-mails • Statutory and legal compliance filings	Annually and need-based	• To ensure compliance and seek approval wherever necessary.
4	Suppliers and vendors	No	• Supplier workshops and annual suppliers meet • Suppliers' consultation and auditing • Communicate suppliers/ vendors through a feedback mechanism/ e-mail/ website • Supplier/vendor assessment questionnaire	Half-yearly and need-based	• To improve service levels from/ to the suppliers/ vendors and address their commercials issues.
5	Transporters	No	• E-mails • Telephone • Transporter consultation and auditing and feedback	Annually and need-based	• To resolve transport-related commercial and technical issues of the transporter. • To improve the transporter's understanding of road safety, driver health and safe consignment delivery to customers and implement them through driver management.

	Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
6	Employees (employee and contract employees)	No	• E-mails • SMS/Calls • Meetings • Letters and speak-up-boxes • Website and internal portals • Meetings and training • Employee engagement surveys • 360-degree feedback • One-on-one communication with the senior management	Need based and quarterly	• To understand employee needs and opinions. • To inform employees about the organisation's plans, procedures and policies.
7	Community	No	• Meetings • Focus group discussions • Field visits by CSR teams • Website including social media	Need based and quarterly	• To assess the development and need of projects. • Training and capacity building of communities. • Monitoring, reviewing and learning.

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.**

Galaxy Surfactants Limited has established a structured and well-defined governance mechanism to enable effective consultation between stakeholders and the Board of Directors on economic, environmental, and social (EES) topics. Where direct consultation is delegated, the Company ensures that structured feedback from stakeholder engagements is systematically captured, consolidated, and escalated to the Board through formal governance channels.

1. Board Level Oversight of Stakeholder Matters

   The Board of Directors retains overall oversight and accountability for sustainability related matters, including stakeholder concerns, ESG risks, and long-term value creation. Stakeholder related economic, environmental, and social topics are integrated into Board and Board Committee discussions through periodic updates, strategic reviews, and approval of key disclosures and policies.

2. Delegation of Stakeholder Consultation

   Operational stakeholder consultation is delegated to management and functional teams, led by the Sustainability function, in collaboration with relevant processes such as Conversion, Business Creation, Innovation, Value acceleration, Sourcing, PE, SHE, CG, investor relations, CSR and RMU. These teams engage with stakeholders through structured mechanisms including:

   - Customer interactions, sustainability questionnaires, audits, and business reviews
   - Supplier sustainability assessments, audits, workshops, and traceability programs
   - Employee engagement forums, surveys, trainings, and grievance mechanisms

- Investor engagements, AGMs, disclosures, and analyst interactions
- Regulatory and statutory engagements with government authorities

These consultations address key economic, environmental, and social topics relevant to Galaxy's operations and value chain.

3. Consolidation and Evaluation of Stakeholder Feedback

Feedback, concerns, and expectations emerging from stakeholder engagements are:

- Documented by responsible processes
- Reviewed internally to assess materiality, risks, opportunities, and compliance implications
- Evaluated as part of the Company's ongoing ESG materiality and risk assessment processes

Inputs relating to climate change, water stewardship, circular economy, human rights, supply chain responsibility, ethics, and governance are given special focus due to their strategic relevance to the business.

4. Escalation and Reporting to the Board

Structured stakeholder feedback is escalated to the Board through defined governance forums, which include:

- Senior management and sustainability governance reviews quarterly
- Board level committee discussions where relevant (e.g., Audit, Risk Management, CSR, or Stakeholders' Relationship Committees)
- Formal updates as part of Sustainability Reports, BRSR disclosures, and strategy reviews

Significant stakeholder concerns, emerging ESG risks, and priority topics are presented to the Board to support informed decision making and strategic alignment.

5. Integration into Strategy, Policies, and Disclosures

Based on Board guidance, stakeholder feedback is embedded into:

- Sustainability strategy and long-term roadmaps (e.g., Mission 2030)
- ESG targets, policies, and management programs
- Public disclosures including the Business Responsibility and Sustainability Report (BRSR) and the annual Sustainability Report

This ensures that stakeholder expectations directly influence Galaxy's economic, environmental, and social priorities and performance management systems.

6. Continuous Review and Improvement

The consultation and feedback process is reviewed periodically to reflect:

- Changes in stakeholder expectations
- Regulatory developments
- Expansion of operations or value chain activities

This continuous review ensures that stakeholder Board engagement remains relevant, effective, and aligned with evolving ESG risks and opportunities.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics. 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, Galaxy uses stakeholder consultation as a key input for the identification and management of material environmental, social, and governance (ESG) topic. Galaxy engages with its stakeholders through structured stakeholder engagement meetings, internal and external assessments, and ongoing interactions conducted by relevant processes. Inputs received from stakeholders are systematically evaluated and form an integral part of the Company's materiality assessment process, helping to identify priority ESG topics that are significant to both stakeholders and the business. Based on the outcomes of these consultations and assessments, key environmental and social priorities have been embedded into the Galaxy's long-term sustainability strategy, Mission 2030, which outlines clear goals and targets across climate action, water stewardship, circular economy, and responsible supply chains. These stakeholder-informed priorities are subsequently operationalised through policies, initiatives, and performance monitoring mechanisms, ensuring that stakeholder expectations are reflected in the Galaxy's sustainability actions and decision-making.

We have provided the details of the same in the link: https://galaxysurfactants.com/sustainability

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

Galaxy engages with vulnerable and marginalised stakeholder groups primarily through its structured Corporate Social Responsibility (CSR) framework, focusing on communities in and around its operational locations. The CSR team undertakes regular community-level engagements to assess local needs and implements targeted interventions aimed at socio economic development, health and hygiene, education, and livelihood enhancement of disadvantaged groups. Key initiatives include programs for women's financial and social inclusion through women empowerment projects, skill development, livelihood support, and participation of women self-help groups, thereby enabling income generation and improved social outcomes. Galaxy also supports vulnerable populations through community healthcare initiatives, access to safe drinking water and sanitation infrastructure. In addition, Galaxy undertakes calamity relief initiatives by providing essential relief materials and support to communities affected by natural disasters, as part of its commitment to inclusive and responsible development. These engagements and actions reflect Galaxy's focus on addressing the needs of marginalised groups and contributing to sustainable community development in alignment with its ESG and CSR objectives. We have provided further details on instances of engagement and actions taken to address the concerns in the

link: galaxysurfactants.com/sustainability/csr

BRSR Section C: 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:

	FY26			FY25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	*870*	*870*	*100*	*910*	*789*	*87*
Other than permanent	*47*	*30*	*64*	*39*	*27*	*69*
Total Employees	**917**	**900**	**98**	**949**	**816**	**86**
Workers						
Permanent	*853*	*511*	*60*	*875*	*758*	*87*
Other than permanent	*669*	*300*	*45*	*793*	*467*	*59*
Total Workers	**1522**	**811**	**53**	**1668**	**1225**	**73**

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

	FY26					FY25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage (C)		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		(B)	% (B / A)	(C)	% (C / A)		(B)	% (B / A)	(C)	% (C /A)
Employees										
Permanent										
Male	*723*	*0*	*0*	*723*	*100*	*748*	*0*	*0*	*748*	*100*
Female	*147*	*0*	*0*	*147*	*100*	*162*	*0*	*0*	*162*	*100*
Other than Permanent										
Male	*39*	*0*	*0*	*39*	*100*	*31*	*0*	*0*	*31*	*100*
Female	*8*	*0*	*0*	*8*	*100*	*8*	*0*	*0*	*8*	*100*
Workers										
Permanent										
Male	*853*	*10*	*1*	*843*	*99*	*875*	*27*	*3*	*848*	*97*
Female	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Other than Permanent										
Male	*637*	*509*	*80*	*128*	*20*	*763*	*473*	*62*	*290*	*38*
Female	*32*	*31*	*97*	*1*	*3*	*30*	*19*	*63*	*11*	*37*

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)	6	1.7 Crores	1	0.13 Crores
Key Managerial Personnel	4	2.75 Crores	0	
Employees other than BoD and KMP	719	0.14 Crores	147	0.11 Crores
Workers	853	0.05 Crores	0	

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

	FY26	FY25
Gross wages paid to females as % of total wages	9	10.3

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. Galaxy has a defined internal focal point for addressing human rights–related impacts and issues arising from its business operations. The responsibility for managing and addressing human rights matters is vested with the People Energy Process, which is Galaxy's people energy process. The People Energy Process oversees policies, procedures, and mechanisms related to employee welfare, fair and ethical employment practices.

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

Galaxy has established structured internal mechanisms to address and redress grievances related to human rights. Galaxy has adopted a formal Human Rights Policy and Whistleblower Policy, which are communicated to all employees and applicable stakeholders, affirming its commitment to fair treatment, non-discrimination, dignity at work, and ethical conduct. Employees and other stakeholders are encouraged to report human rights concerns or unethical practices through multiple channels, including confidential and anonymous speak up mechanisms. Galaxy ensures confidentiality of information, protection against retaliation, and impartial investigation of all complaints through a designated committee, with appropriate corrective and disciplinary actions taken where required. To further strengthen identification and reporting of human rights issues, Galaxy has also implemented internal human rights checklists across its units, enabling consistent monitoring, improved transparency, and continuous improvement in human rights governance.

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

	FY26			FY25		
	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	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour / Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY26	FY25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Galaxy has put in place comprehensive mechanisms to prevent any adverse consequences to complainants in cases of discrimination and harassment. Galaxy has adopted a robust Whistleblower Policy, Prevention of Sexual Harassment (POSH) Policy, and Code of Conduct, which collectively ensure a safe, respectful, and non-retaliatory reporting environment. Strict safeguards are enforced to protect complainants against victimisation, retaliation, or unfair treatment during and after the grievance redressal process. All complaints are handled with the highest level of confidentiality, with access to sensitive information restricted on a need-to-know basis, and measures such as anonymisation and limited data sharing are followed throughout investigations. The Internal Committee (IC) constituted under the POSH framework operates independently and is bound by stringent confidentiality obligations, with members expressly prohibited from disclosing or discussing case details during and after their tenure. Through these structured protocols, Galaxy reinforces trust in its grievance mechanisms while ensuring fairness, dignity, and protection for all complainants.

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments for the year:

	% of plants and offices that were assessed
Child labour	100
Forced / involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	NA

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

Galaxy has undertaken and continues to implement targeted corrective actions to address significant risks and concerns identified through its human rights and workplace assessments. To strengthen prevention and awareness around harassment and discrimination, Galaxy conducts mandatory annual POSH training through e learning modules for all employees, complemented by in person POSH awareness sessions for contract-based workers to ensure wider coverage across its workforce. Further, periodic training programmes for members of the Internal Committee (IC) are conducted with support from an external diversity and inclusion consultant to reinforce legal compliance, sensitivity, and effective case handling. As an additional corrective and inclusive measure, Galaxy has introduced a provision for male employees to raise harassment or discrimination related grievances through the HR committee, ensuring equitable access to grievance redressal mechanisms. These actions collectively support early risk mitigation, capacity building, and continuous strengthening of a safe, inclusive, and respectful workplace environment across Galaxy's operations.

Leadership Indicators

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

No changes to business processes were required during the reporting period, as Galaxy's existing human rights governance framework and grievance redressal mechanisms have remained effective and responsive. Galaxy continues to monitor and periodically review these processes to ensure sustained compliance with regulatory requirements, BRSR principles, and best practices in responsible business conduct.

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

As part of human rights due diligence process, Galaxy undertakes regular social audits such as SEDEX and external sustainability assessments including EcoVadis. All manufacturing sites are SEDEX verified, ensuring compliance. Galaxy has also achieved an EcoVadis score of 74.

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?

Our corporate office is accessible to differently-abled employees and workers.

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	Nil
Discrimination at workplace	18
Child Labour	18
Forced Labour / Involuntary Labour	18
Wages	Nil
Others – please specify	NA

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

Galaxy has initiated appropriate corrective actions to address significant risks identified within its supplier ecosystem, in line with its responsible sourcing and supplier code of conduct. Galaxy conducts periodic physical audits of supplier facilities, either directly or through external agencies, to assess compliance with applicable legal, ethical, and human rights standards. In addition, all suppliers are required to formally acknowledge and comply with Galaxy's Supplier Code of Conduct, which incorporates clear expectations on human rights, occupational health and safety, environmental responsibility, and ethical business practices. These measures enable early identification and mitigation of risks while promoting responsible practices and continuous improvement across the supply chain.

BRSR Section C: Principle 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. **Details of total energy consumption (in GJ) and energy intensity:**

Parameter	FY26	FY25
From renewable sources		
Total electricity consumption (A)	61,882	51,385
Total fuel consumption (B)	31, 563	
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable source (A+B+C)	**94,445**	**51,385**
From non-renewable sources		
Total electricity consumption (D)	1,01,998	1,33,698
Total fuel consumption (E)	1,56,864	1,97,711
Energy consumption through other sources (F)		0
Total energy consumed from non-renewable sources (D+E+F)	**265,862**	**3,31,409**
Total energy consumed (A+B+C+D+E+F)	**3,53,307**	**3,82,794**
Energy intensity per rupee of turnover GJ/Cr (INR) (Total energy consumption/ Revenue from operations)	98.85	127.54
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000201	0.00026
GJ/MT	1.19	1.26
GJ/FTE	205.05	214.45
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, Bureau Veritas provided Independent Assurance of BRSR Report w.r.t. the BRSR Core parameters for FY 2025-26.	

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? 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.**

   Not Applicable

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

Parameter	FY26	FY25
Water withdrawal by source (in kilolitres)		
(i) Surface water	17,710	12,682
(ii) Groundwater	0	0
(iii) Third party water	3,25,838	3,15,944
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,43,548**	**3,28,626**
Total volume of water consumption (in kilolitres)	**3,42,564**	**3,25,651**
Water intensity per rupee of turnover kL/ Cr (INR) (Water consumed / Revenue from operations)	95.85	108.50
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00019	0.00022
kL/MT	1.16	1.07
kL/FTE	198.82	182.44
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?) If yes, name of the external agency.	Yes, Bureau Veritas provided Independent Assurance of BRSR Report w.r.t. the BRSR Core parameters for FY 2025-26.	

4. Provide the following details related to water discharged:

	FY26	FY25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	*0*	*0*
- With treatment – please specify level of treatment	*0*	*0*
(ii) To groundwater		
- No treatment	*0*	*0*
- With treatment – please specify level of treatment	*0*	*0*
(iii) To seawater		
- No treatment	*0*	*0*
- With treatment – please specify level of treatment	*0*	*0*
(iv) Sent to third-parties		
- No treatment	*0*	*0*
- With treatment – please specify level of treatment	*984*	*2,975*
(v) Others		
- No treatment	*0*	*0*
- With treatment – please specify level of treatment	*0*	*0*
Total water discharged (in kilolitres)	**984**	**2,975**
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency	Yes, Bureau Veritas provided Independent Assurance of BRSR Report w.r.t. the BRSR Core parameters for FY 2025-26.	

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

Yes, all the manufacturing sites in India have zero liquid discharge units.

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

Parameter	Unit	FY26	FY25
NOx	Tonnes	10.41	12.43
SOx	Tonnes	7.19	8.30
Particulate matter (PM)	Tonnes	6.63	8.71
Persistent organic pollutants (POP)	Units	-	-
Volatile organic compounds (VOC)	Units	-	-
Hazardous air pollutants (HAP)	Units	-	-
Others – please specify	Units	-	-
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? If yes, name of the external agency	Yes, Bureau Veritas assured air emissions as part of our sustainability report for FY 2025-26.		

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

Parameter	Unit	FY26	FY25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	9,396	14,649
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	20,116	27,000
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/Cr(INR)	8.26	13.88
GHG intensity per rupee of turnover adjusted for Purchasing Power Parity		0.000017	0.000029
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	0.1	0.137
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO2e/FTE	17.13	23.33

Parameter	Unit	FY26	FY25
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, Bureau Veritas provided independent verification and validation for Scope - 1 and Scope - 2 emissions per ISO14064 for FY 2025-26.		

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

Yes, we are aligned with global emission reduction objectives and remain committed to lowering our environmental impact through the adoption of energy management systems, renewable energy sources, and cleaner fuels.

1. Energy Consumption Reduction: All our manufacturing facilities continuously work toward improving operational efficiency to reduce overall energy consumption, which directly contributes to lowering carbon emissions. Energy conservation is a key priority for us, and all our manufacturing sites are certified under the ISO 50001 Energy Management System (EnMS) standard.

2. Renewable Electrical Solar Power: Increasing the use of renewable electricity, particularly solar power, is a major focus area of our emission reduction strategy. In FY 2025–26, renewable electricity constituted 37.76% of our total power consumption. We have set a target to raise the share of renewable electricity to 75% by 2030, reinforcing our long-term commitment to sustainability.

9. Provide details related to waste management by the entity:

	FY26	FY25
Total waste generated (in metric tonnes)		
Plastic waste (A)	382	*398*
E-waste (B)	6.68	*2.52*
Bio-medical waste (C)	0.02	*0.03*
Construction and demolition waste (D)	4,177	*6,452*
Battery waste (E)	3.77	*8.04*
Radioactive waste (F)	0	*0*
Other hazardous waste. Please specify, if any. (G)	6,797	*5,485*
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	975	*1,468*
Total (A+B + C + D + E + F + G + H)	**12,341.47**	**13,814**
MT/Cr(INR) (Total waste generated / Revenue from operations)	3.45	4.60
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000070	0.0000095
Waste Generated MT/MT of Production	0.042	0.045
Waste Generated MT/FTE	7.16	7.74
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	4,150.04	3,723
(ii) Re-used	6,859.87	8,062
(iii) Other recovery operations	837.56	1,519
Total	**11,847.47**	**13,304**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		

	FY26	FY25
(i) Incineration	44	98
(ii) Landfilling	545	412
(iii) Other disposal operations	0	0
Total	**589**	**510**
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, Bureau Veritas provided Independent Assurance of BRSR Report w.r.t. the BRSR Core parameters for FY 2025-26.	

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

Galaxy Surfactants Limited has implemented multiple initiatives across its operations to reduce waste generation and enhance production yields. Waste management practices are guided by the 3R principles—Reduce, Reuse, and Recycle. Hazardous waste is managed and disposed of using environmentally sound methods in compliance with applicable regulatory requirements, while non-hazardous waste is channelled to authorised recyclers.

The adoption of Total Productive Maintenance (TPM) practices at manufacturing sites supports both waste reduction and improvements in operational efficiency. Employee involvement is actively encouraged through the Waste Elimination Suggestion Award Programme (WESAP), which targets identified waste streams and promotes continuous improvement and waste minimisation initiatives.

To ensure effective regulatory compliance and responsible waste handling:

Necessary authorisations from the respective State Pollution Control Boards (SPCBs) have been obtained for the generation and management of hazardous waste, and all associated conditions are strictly adhered to.

The Company complies fully with the provisions of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, as amended from time to time.

Wherever technically feasible and safe, waste generated at manufacturing locations is internally reused or recovered to the maximum extent possible.

Recyclable waste streams are disposed of through authorised recyclers and preprocessors to enable recovery of valuable materials.

Non-hazardous waste is segregated at source and disposed of through registered vendors for recycling or pre-processing, while residual non-recyclable waste is managed through approved and environmentally responsible disposal practices.

Galaxy Surfactants Limited follows a proactive approach to minimise the use and environmental impact of hazardous and toxic chemicals in its products and processes through the following measures:

Continuous process optimisation, technological upgrades, and formulation improvements are undertaken to reduce reliance on hazardous chemicals without compromising product quality or performance.

The Company promotes the use of safer alternatives, enhanced raw material specifications, and controlled process parameters wherever feasible.

Strict operating procedures are implemented for the safe handling, storage, and transportation of hazardous substances, supported by regular employee training and awareness programmes. Hazardous waste arising from operations is handled, transported, treated, and disposed of strictly in accordance with regulatory requirements through authorised agencies.

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:

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	Not applicable	

The entity does not have any operations, offices, manufacturing units, or project sites located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones (CRZ), or any other notified environmentally sensitive zones.

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	Results communicated in public domain	Relevant web link
		Not applicable			

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder. If not, provide details of all such non-compliances:

Yes, we are compliant with all the applicable environmental laws. We comply with the relevant environmental laws/ 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.

Leadership Indicators

14. 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:** Jhagadia

II. **Nature of operations:** Manufacturing

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

	FY26	FY25
Water withdrawal by source (in kilolitres)		
(i) Surface water	368	*0*
(ii) Groundwater	0	*0*
(iii) Third party water	1,33,922	*1,33,312*
(iv) Seawater / desalinated water	0	*0*
(v) Others	0	*0*
Total volume of water withdrawal (in kilolitres)	**1,31,290**	**1,33,312**
Total volume of water consumption (in kilolitres)	**1,31,290**	**1,33,312**
Water intensity per rupee of turnover (water consumed / turnover) (kL/ Cr (INR))	105.69	115.77
kL/MT	1.16	1.14
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into groundwater		

	FY26	FY25
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**0**
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, Bureau Veritas provided Independent Assurance of BRSR Report w.r.t. the BRSR Core parameters for FY 2025-26.	

15. Please provide details of total Scope 3 emissions and its intensity:

Parameter	Unit	FY26	FY25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	839386.52	6,61,027
Total Scope 3	tCO2e/Cr(INR)	234.85	220.25
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	t CO2e/ MT	2.83	2.17
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, Bureau Veritas provided independent verification and validation for Scope 3 emissions as per ISO 14064 for FY 2025-26.		

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

Not applicable, as reported in question 10 of the Essential Indicators, the entity does not have any operations, offices, manufacturing units, or project sites located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones (CRZ), or other notified environmentally sensitive areas. Accordingly, there are no significant direct or indirect impacts on biodiversity in such areas attributable to the entity's operations, and no specific prevention, mitigation, or remediation activities are required with respect to biodiversity impacts in ecologically sensitive areas.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Increasing efficiency of Thermopac-NG boiler	-	Efficiency improvement and fuel savings
Increase in steam generation at WHRB	-	Efficiency improvement and fuel savings
KW/MT reduction in Production Process	-	Power savings

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Blower rpm reduction	-	Power savings
Reduction in utility energy consumption	-	Power savings
Air Provision in PPPU	-	Efficiency improvement and fuel savings
Chiller pump replacement	-	Power savings
Condensate recovery system commissioning	-	Power savings

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

We have a Business Continuity Plan (BCP) comprising annual budgeting, long-term budgeting, a career development plan for most employees, and a succession plan for all the key positions. We complement this BCP with strategic deployment metrics (SDM). Our BCP relies on various process policies such as sustainability, safety, health and environment, business creation, business development, innovation, people energy, sourcing, conversion, and quality processes. The main objective is to ensure business continuity and zero negative impact on the society, environment, stakeholders, and economic losses. We conduct internal and external training for our employees and workers to make our BCP more robust. The central risk review committee identifies, measures, monitors, and reviews significant organisational risks. This risk review committee comprises our Board of Directors.

19. 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.

No adverse impact on the environment arises from the value chain entity. The following proactive measures have been taken by the entity to reduce the risk:

1) Traceability We have completed the 12th Oil Palm traceability cycle in 2025 which involves work from our Company and value chain partners. We carry out the oil palm traceability cycle annually.

2) Sourcing policy

- The organisation is dedicated to ensuring our suppliers protect the rights of local communities, workers, and palm oil smallholders. This commitment is a cornerstone of our sourcing policy and reflects our strong sense of social responsibility.

- The organisation shall strive to ensure that our suppliers commit to protecting peat land and high-carbon stock areas, using deforestation-free palm oil feedstock, and complying with the country's laws. Galaxy has been ISCC Plus certified.

3) Galaxy has scored a 'B' in Climate Change, 'A-' in Water Security, and 'B' in Forests in CDP’s 2025 reporting cycle.

4) ISCC Plus Certification: Galaxy Surfactants Limited is ISCC Plus certified, reinforcing its commitment to sustainability, traceability, and responsible sourcing across the value chain. The ISCC Plus certification covers the Taloja and Jhagadia manufacturing sites, ensuring verified compliance with sustainability criteria for circular, Renewable energy derived, Bio and bio based raw materials.

5) Supplier Training and Engagement

- Galaxy Surfactants Limited conducts regular supplier training and engagement programmes to build awareness and capabilities related to environmental protection, responsible sourcing, traceability requirements, and sustainability standards.

- These initiatives help suppliers align with the Company’s environmental expectations and reduce potential indirect environmental impacts across the value chain.

6) Sustainable Palm Index: Galaxy have scored 81.3 "A" rating in SPI

7) Extended Producer Responsibility (EPR)

- Galaxy Surfactants Limited recognises Extended Producer Responsibility (EPR) as an important mechanism to ensure environmentally responsible management of products and materials across their life cycle. In line with applicable regulatory requirements and sustainability commitments, the Company supports EPR principles aimed at reducing environmental impact, promoting circularity, and strengthening accountability within the value chain.

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

18% of value chain partners were assessed for environmental impacts

21. How many Green Credits have been generated or procured?

a. By the listed entity

Nil

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

NA

BRSR Section C: Principle 7

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

Essential Indicators

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

We are members of various industries and trade bodies and actively participate in industry events and stakeholder consultation/dialogue that lead to policy formulation by different regulatory bodies—a detailed table mentioned as per SEBI guidance in 1B of Principle 7.

1b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to:

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Roundtable on sustainable Palm Oil	International
2	American Chemical Society	International
3	Indian Speciality Chemical Manufacturers Association (ISCMA)	National
4	Bombay Chamber of Commerce and Industry (BCCI)	National
5	Indian Chemical Council	National
6	CHEMEXCIL - Basic Chemicals, Pharmaceuticals and Cosmetics Export Promotion Council	National
7	Indian Home and Personal Care Industry Association (IHPCIA)	National
8	IMC Chamber of Commerce	National
9	Bombay Chartered Accountants Society (BCAS)	National
10	Quality Circle Forum of India	National
11	Jhagadia Industries Association	State
12	Taloja Manufacturers Association	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.

Nil- During the year, there were no adverse orders from regulatory authorities relating to anti-competitive conduct.

Leadership Indicators

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

Sr No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others)	Web Link, if available
	RSPO – Indian Independent Smallholder Standard. Galaxy Employee Co-Chair	Workshops, Taskforce	YES	Quarterly	

BRSR Section C: 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	Results communicated in public domain	Relevant Web link
Not Applicable, During FY 2025-26, we have not undertaken any projects that require Social Impact Assessments (SIA).					

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable, During FY 2025-26, we have not undertaken any projects that require Rehabilitation and Resettlement (R&R).					

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

We organize stakeholder engagement initiatives across all manufacturing sites to facilitate dialogue with local communities, understand their concerns, and address grievances linked to our operations. Stakeholder inputs are systematically captured through feedback forms. In cases where stakeholders submit written communications, we ensure timely and satisfactory responses, which may include meetings, issue clarification, and appropriate grievance redressal.

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

	FY26	FY25
Directly sourced from MSMEs/ small producers	9%	5%
Directly from within India	47%	30%

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	FY26	FY25
Rural	0	0
Semi-urban	19	19
Urban	80	80
Metropolitan	1	1

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
It is not applicable as no Social Impact Assessment was required to be conducted during FY 2025-26.	

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

State	Aspirational District	Amount spent (In INR)
Odisha	Koraput	30 Lakhs

Farmer Empowerment project focuses on Methane reduction in Rice paddy cultivation thus generating carbon credits as additional income for farmers.

3a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups?

No, we don't have a preferential procurement policy where we give preference to purchase from suppliers comprising marginalized / vulnerable groups. We explore opportunities to help marginalized/vulnerable groups under Solidarity Sourcing Initiative.

3b. From which marginalized / vulnerable groups do you procure?

Tung oil procurement from Mizoram farmers.

3c. What percentage of total procurement (by value) does it constitute?

Not Applicable

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

Intellectual Property based on traditional knowledge	Owned/ Acquired	Benefit shared	Basis of calculating benefit share
"NOT APPLICABLE", as per Indian Patent Act 1970, Section 3(p), which states that "An invention is not an invention if it is traditional knowledge or which is an aggregation or duplication of known properties of traditionally known component or components." So, accordingly, we have not filed any invention that is based on traditional knowledge.			

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
	Not Applicable	

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Aarogya Vardheeni	52,460	100%
2	Gyan Sanjeevani	12,487	100%
3	Samajeek Uthaan	49,031	100%
4	Paryavaran Suraksha	1,71,360	100%
5	Stree Unnati	525	100%
6	Aapda Rahat	100	100%

BRSR Section C: 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.

We are in a B2B business and receive feedback about our products and services from our customers who cater to end consumers. We handle customer feedback through our well-established and robust digital customer complaint management system. We acknowledge customer complaints within 24 hours. We follow the 8D (eight disciplines) methodology, a rigorous and structured tool for responding to customer complaints and preventing recurrence. Devising an interim containment plan, systemic root cause analysis, implementing a permanent solution to prevent recurring problems, customer reassurance, and a customer-centric approach are the key elements of our complaint management process. We are certified with ISO 10002:2018 for customer complaint handling and customer satisfaction management systems. We rolled out NPS (Net Promoter Score) a few years back to seek customer feedback and suggestions. Our NPS 2023 has increased compared to the last survey (2019), and we are currently in the 'Diamond' category.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and / or safe disposal	100%

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

	FY26			FY25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	-	-	NA*	-	-	NA*
Restrictive trade practice	Nil	Nil	-	Nil	Nil	-
Unfair trade practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

*According to the Essential Commodities Act 1955, the products and services we provide are not covered under the 'essential service' definition.

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

	Number	Reasons for recall
Voluntary recalls	2	Specification Mismatch
Forced recalls	0	-

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

We have Information Security Policy. The organisation functions as per the policy's requirements.

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

There have been no cybersecurity or data privacy breaches. ISO/IEC 27001 has been implemented to proactively manage security risks and strengthen the confidentiality, integrity, and availability of information.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

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 web link, if available).

Product information is available on our website and across our social media channels.

website - https://galaxysurfactants.com/

Social media:

a. https://www.linkedin.com/company/galaxysurfactantslimited/

b. https://www.instagram.com/galaxy_surfactants/

Galaxy Surfactants actively participates in leading industry exhibitions, showcasing its comprehensive product portfolio at platforms such as In-Cosmetics Global, Cosmo HomeTech, NYSCC and many others.

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

We educate customers through our safety data sheets (SDS), questionnaires, product brochures, customer interactions, product labels and BQ-Flash booklets. We display product information like product trade name, gross weight, and tare weight on regular product labels. In addition, in the case of specific countries/customers, we share information concerning product hazards per the GHS (Globally Harmonised System of Classification and Labelling of Chemicals)/CLP (Classification, Labelling and Packaging) regulations. While transporting dangerous goods, we ensure the use of United Nations (UN) certified packaging material and affixation of dangerous goods labels in compliance with IMDG (International Maritime Dangerous Goods) and IATA (International Air Transport Association) norms.

We undertake multiple measures to inform and educate customers on the safe and responsible use of its products. These include the dissemination of information through Safety Data Sheets (SDS), customer questionnaires, product brochures, direct customer interactions, product labels, and BQ Flash booklets. Product labels clearly display essential information such as the product trade name, gross weight, and tare weight.

Additionally, for specific countries and customers, we provide detailed information on product hazards in compliance with applicable GHS (Globally Harmonised System of Classification and Labelling of Chemicals) and CLP (Classification, Labelling and Packaging) regulations. During the transportation of dangerous goods, the Company ensures the use of United Nations (UN) certified packaging and appropriate dangerous goods labelling, in line with IMDG (International Maritime Dangerous Goods) and IATA (International Air Transport Association) regulations, to promote safe handling and movement across the supply chain.

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

Any changes are communicated via our social media platforms such as LinkedIn, Instagram and Facebook and through direct email notifications to all customers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? 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, all our products have storage and handling instructions on labels as per the Drug and Cosmetics Act and the Cosmetics Rules. We display product information like product trade name, gross weight, and tare weight on regular product labels. We also provide technical (TDS) and safety (SDS) data sheets for more information per GHS or CLP guidelines.

Our dedicated team conducts a biennial customer satisfaction survey to understand customer satisfaction levels with the Company's products and services. We have also rolled out a real-time satisfaction survey for certain services, providing insights from our customers' feedback. We evaluate all feedback and take appropriate actions to meet customer expectations.