



# CHEMISTRY FOR A SUSTAINABLE FUTURE



Aditya Birla Chemicals (Thailand) Limited, Advanced Materials

Sustainability Report - FY2024-25



# Theme

## Chemistry for a Sustainable Future

'Chemistry for a Sustainable Future' reflects Aditya Birla Chemicals (Thailand) Limited's (ABCTL), a part of Aditya Birla Group belief that responsible chemistry is a powerful enabler of long-term value creation for business, society, and the environment. Sustainability is embedded as a strategic priority, driving innovation, operational efficiency and organizational resilience.

Through continuous advancements in green chemistry, circular design, and resource-efficient technologies, ABCTL aims to reduce its environmental footprint while improving the sustainability and performance of its product portfolio. The company's approach is guided by international sustainability frameworks and national regulations, integrating principles of resource conservation, waste minimisation, and responsible emissions management into daily operations.

Sustainability considerations are embedded across every stage of the value chain, from raw material sourcing and manufacturing to logistics and product application, thus ensuring that chemistry contributes positively to people, planet, and prosperity.

ABCTL continues to invest in initiatives related to energy efficiency, water reuse, and closed-loop systems that support the country's transition towards a low-carbon, resource-efficient economy, while reinforcing ABCTL's commitment to ethical growth and community well-being.

By advancing science, technology, and responsible practices, ABCTL demonstrates how chemistry can drive sustainable development and long-term shared value.

## Highlights

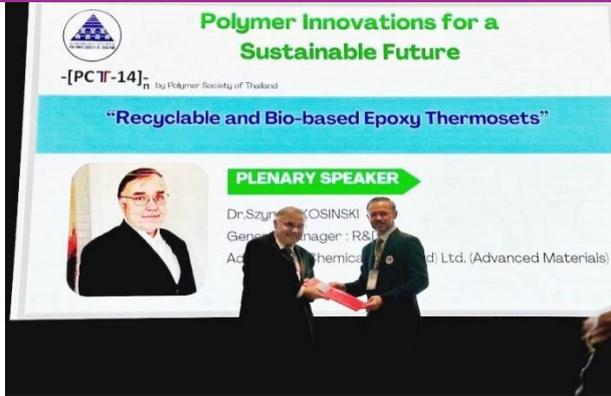
	Environment		
Fresh Water Withdrawal	GHG (Sc1+Sc2) Emission Intensity	Total Energy Consumption	
1.20 million m <sup>3</sup>	0.63 tCO <sub>2e</sub> /MT of Production	769.45 TJ	
	Social		
Total Workforce	Total Training Hours	Gender Ratio in Workforce (Total number of females/males)	
702	1,659	34%	
	Governance		
%age Coverage of operations for Human Rights Due Diligence Conducted	%age Employees Coverage of Code of Conduct Training	ESG Policy review and revision	
100%	100%	Conducted YoY	

## Awards and Recognitions

	<p>The <b>Gold Star Award</b> from the <b>Industrial Estate Authority of Thailand (IEAT / I-EAT)</b> is a major award for Thai industries. This is awarded to plants that have maintained the IEAT Green Star (White Flag - Green Star) for six consecutive years.</p>
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Received two JEC Innovation Awards in the JEC World Exhibition 2025 held in Paris, France.



Received the "Recyclable and Bio-Based Epoxy Thermosets" Award from the Polymer Society of Thailand.



Received CSR-DIW Continuous Award 2023, for the 8th Consecutive year, in recognition of ABCT-AM for demonstrating continuous commitment to corporate social responsibility (CSR) continuous development.



ABG Thailand's **Corporate Social Responsibility** activities recognized at the Annual AMCHAM Corporate Impact Awards in November 2025.



Advanced Materials received **Silver Rating** with a score of 67/100 (87<sup>th</sup> percentile)



## About the Report

At ABCTL - Advanced Materials division, we understand the significance of sustainability and aim to uphold the highest standards of sustainable practices, positioning ourselves as an organization dedicated to purpose-driven growth. A sustainable business operates within the limits of a sustainable world, minimizing its impact on external factors and adapting to global megatrends that will inevitably influence its operations. We have consistently prioritized responsible practices at the heart of our business, believing that organizations like ours can significantly contribute to environmental and societal progress. Consequently, we strive to implement meaningful initiatives that ensure our business activities generate real value for all stakeholders. We focus on creating a positive environmental impact through eco-friendly measures and actively work to enhance the skills of our employees and improve the lives of our communities.

To share our efforts and performance, we present our inaugural ESG report for FY 2024-25. This report outlines our goals and strategies for achieving a lasting impact and fulfilling our ESG commitments, detailing our initiatives aimed at building a sustainable business.

## Our Approach

We prioritize communication with our stakeholders to understand their expectations and identify areas for improvement. By continuously engaging with them, we aim to enhance our sustainability efforts and create genuine value for everyone associated with us.

## Reporting Standards

This report has been prepared with reference to the GRI Standards for sustainability reporting and disclosures, as well as the Stock Exchange of Thailand (SET) Sustainability Reporting Guidelines. We have also aligned our performance with the UN Sustainable Development Goals (SDGs) and incorporated relevant metrics from the Sustainability Accounting Standards Board (SASB) to enhance industry-specific comparability.

## Reporting Boundary and Scope:

**The Reporting boundary and scope of this report are limited to Advanced Materials Division located at Map Ta Phut, Rayong Province, Thailand, which is a part of Aditya Birla Chemicals (Thailand) Limited. The information covered in this report is also included in entity-level report. The data presented excludes the corporate offices, sales offices, and other subsidiaries.**

## Reporting Period

This report reflects ABCTL's Advanced Materials Division sustainability performance and activities for the financial period from April 1, 2024, to March 31, 2025.

## Feedback

We welcome your feedback, concerns, and suggestions regarding the sustainability report. Thank you for your valuable time and interest.

Please reach out to us at: '[sustainability.cfi@adityabirla.com](mailto:sustainability.cfi@adityabirla.com)'

## Message from the Leadership

Leadership message from



**Rajesh Balakrishnan**  
(CEO, Advanced Materials)

Aditya Birla Chemicals Thailand Limited is an integral part of the Aditya Birla Group and is guided by our Group Purpose: “To enrich lives by building dynamic and responsible businesses and institutions that inspire trust”.

Our achievements in FY 25 reflect the collective dedication of our people, who are the true catalysts of our sustainability and business performance. FY 2024-25 marked accelerated action across key dimensions: zero-harm workplace initiatives, skill development for the next-gen workforce, digital environment, health and safety systems, product stewardship and initiatives for local sourcing and community development. At Aditya Birla Chemicals Thailand Limited, we have led industry transformational efforts in embedding Waste to Wealth for Circularity and offering recyclability solutions through our patented Recyclamine® technology now manufactured in our plant at Rayong, Thailand. Recyclamine® will transform the world of Epoxy Thermosets to be fully recyclable.

We believe the future of manufacturing is not only smart and productive but also green, inclusive and deeply accountable. Together with our employees, customers, suppliers, and community partners, we will continue to build resilient value chains, nurture talent and drive sustainability through every function and every decision.

The Aditya Birla Chemicals Thailand Limited’s ‘Sustainability Report’ is a small step to communicate our commitment to environmental, social and governance areas. I would request you to kindly read the report and provide your valuable feedback.



# About the Organisation

## The Aditya Birla Group

Aditya Birla Group (ABG), a global conglomerate and a Fortune 500 company with a turnover of US\$67 billion, creates stakeholder value across diverse businesses.

Headquartered in India, the Group has, over the last 167 years, evolved into a diversified global enterprise anchored in responsible business practices, resilience, and long-term value creation.

Today, the Aditya Birla Group operates across 20+ industry sectors in 41 countries spanning six continents and employs 2,27,000+ employees. The Group maintains a strong and growing international footprint across North and South America, Europe, Africa, and Asia.

Aditya Birla Group Presence is in
<b>20+ Industry sectors</b>
<b>41</b>
Countries
<b>2,27,000+</b>
Employees

The Group commands leadership positions across a wide spectrum of industries, including metals, cement, pulp and fibre, chemicals, carbon black, textiles, fashion and lifestyle, financial services, real estate, renewables, paints, and emerging consumer businesses.

Aditya Birla Group strongly believes in being “A Force for Good” – using businesses as a catalyst for positive change, building sustainable business models, guided by principles of responsible stewardship, stakeholder engagement, and future-proofing. This commitment stems from the Group’s stated Purpose: ‘To enrich lives, by building dynamic and responsible businesses and institutions that inspire trust’.

All the Group companies are driven by five core values - Integrity, Commitment, Passion, Seamlessness, and Speed.

ABG’s operations are aligned with global frameworks such as the UN Global Compact, UN Sustainable Development Goals (SDGs), and the TCFD recommendations, reinforcing its commitment to responsible resource use, climate resilience, and community development.

Beyond business, the Aditya Birla Group is deeply committed to social development and inclusive growth. Through its community initiatives, the Group advances education, healthcare, sustainable livelihoods, and community resilience across India and international geographies. By combining economic growth with social impact, the Group continues to build businesses that are resilient, responsible, and trusted by stakeholders worldwide.

For more details, visit: [www.adityabirla.com](http://www.adityabirla.com)

## Our Purpose

To Enrich Lives, building dynamic and responsible businesses and institutions to inspire trust.

	<p><b>Enrich Lives</b> A comprehensive and mindful view of society, belief in the innate potential of people that drives small and large initiatives serving:</p> <ul style="list-style-type: none"> <li>• Communities and ecosystems</li> <li>• Emerging lifestyles and needs of consumers through innovative solutions</li> <li>• Unique needs and aspirations of employees and their families</li> </ul>
	<p><b>Building</b> A creative and generative process that culminates in:</p> <ul style="list-style-type: none"> <li>• Investing and incubating</li> <li>• Growing and transforming</li> <li>• Partnering and restructuring</li> </ul>
	<p><b>Dynamic</b> Vibrant ideas, actions, behaviours, mindsets characterised by:</p> <ul style="list-style-type: none"> <li>• Bold bets</li> <li>• Agility and assimilating new capacities and capabilities</li> <li>• Innovating and reinventing pioneering</li> </ul>
	<p><b>Responsible</b> A deep culture of thoughtful, accountable decision-making and execution that focuses on:</p> <ul style="list-style-type: none"> <li>• Sustainable profits, care for the planet, circular economy</li> <li>• Smart use of resources, capacity creation</li> <li>• Ethical, value-based governance</li> </ul>
	<p><b>Businesses</b> Profit-generating enterprises that are:</p> <ul style="list-style-type: none"> <li>• Global</li> <li>• Entrepreneurial</li> <li>• Diversified (manufacturing   services   digital)</li> <li>• Industry leaders</li> </ul>
	<p><b>Institutions</b> Lasting organisations serving unique needs in areas such as:</p> <ul style="list-style-type: none"> <li>• Education, health, sports</li> <li>• Culture, art, spiritual</li> <li>• Social enterprises</li> <li>• Emerging community assets</li> </ul>
	<p><b>Inspire Trust</b> Earn, nurture and retain trust with all stakeholders:</p> <ul style="list-style-type: none"> <li>• In all circumstances</li> <li>• Across timeframes</li> <li>• Through our products, services, intent and everyday interactions</li> </ul>

## Our Values

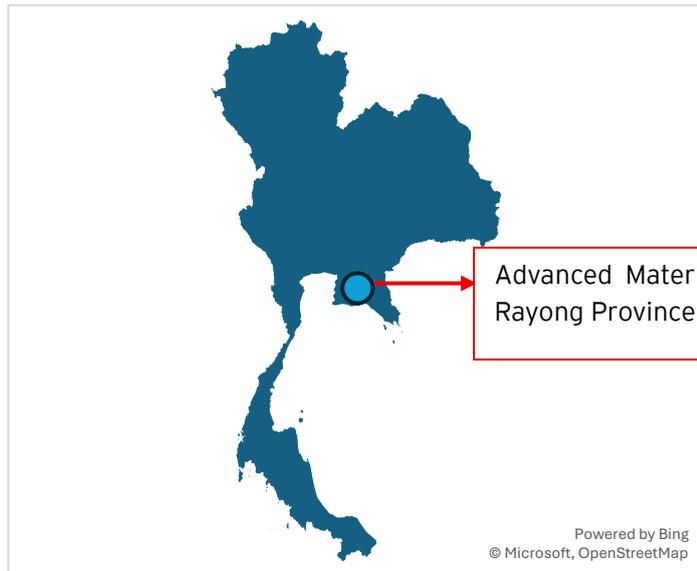
Integrity	Honesty in every action
Commitment	On the foundation of integrity, doing what it takes to deliver, as promised
Passion	Missionary zeal arising out of an emotional engagement with work
Seamlessness	Thinking and working together across functional silos, hierarchy levels businesses and geographies
Speed	Responding to stakeholders with a sense of urgency

# Aditya Birla Chemicals (Thailand) - Advanced Materials Division

The Advanced Materials Division, of the Aditya Birla Chemicals (Thailand) Limited is based in Rayong province is among the leading resin manufacturers in the ASEAN region and globally. Serving over 90 countries, it provides advanced epoxy resins, curing agents, and customised epoxy systems to industries such as coatings, composites, wind energy, and electronics.

The plant uses state-of-art technology, sophisticated machinery, distributed control systems and a fully equipped quality assurance laboratory, enabling the unit to produce consistently high-quality epoxy resins.

With a vision “To become the preferred source of performance epoxy products and solution provider for global composites and coatings industry”, the Epoxy Division with its modern R&D and application centre facilities, has moved from being a product supplier to a solutions provider, working closely with customers to provide superior value through customized products, specialty formulations and systems.



Advanced Materials has entered the vitality dimension with vigour through the acquisition of the award-winning patent Recyclamine® technology in 2019. Through this acquisition, ABCTL pioneered a circular approach to thermoset epoxy recycling, enabling sustainable product life cycles. Recyclamine® Technology integrates unique epoxy resins and curing agents with meticulously engineered cleavage points at cross-linking sites. In a targeted recycling process, thermosetting epoxies are converted into thermoplastics, enabling the retrieval and reuse of reinforcing fibres, epoxy matrix, and other composite components.

It finds its utility through a wide range of properties, accommodating fast to slow reactivity, latency, low to high thermal and chemical resistance, low to high glass transition temperature, and diverse mechanical strengths. This subtle transformation from within paves the way for a cleaner and more sustainable future.

<p align="center"><b>77,467.874 MT</b> Production in FY25</p>	<p align="center"><b>90+ Countries</b> Global Reach</p>
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<p><b>Message from</b></p>  <p><b>Vinod Sharma</b> Site Head, Advanced Materials</p>	<p>We are proud to reaffirm our commitment to sustainability as a cornerstone of our long-term strategy. By embedding sustainable practices into our operations, we enhance our competitive edge while fostering innovation and responsible leadership.</p> <p>Our dedication to sustainability informs our key business decisions, ensuring that we operate in an economically viable and environmentally responsible manner. Through initiatives such as preventive maintenance and asset optimization, we are not only extending the life of our equipment but also reducing downtime and improving operational efficiency.</p> <p>Together at ABCTL, we are cultivating a culture of sustainability that benefits our business, our stakeholders, and the planet.</p>
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### Highlights

- Among leading epoxy players worldwide.
- Advanced technical collaboration with global OEMs and customers.
- Recyclamine® technology – first of its kind in the industry.
- R&D with state-of-the-art Laboratory centre in Rayong for product innovation and application testing is Deutschland Certified.

### Brands



Category	Product	Key Applications
Coating and Construction Products	Epoxy Resins	Core material in coatings, adhesives, sealants, laminates, and composites used across construction, civil engineering, wind energy, automotive, marine, aerospace, flooring, packaging, food, and electronics sectors.
	Solid Epoxy Resins	Powder coatings, appliance and furniture finishes, can and container coatings, marine paints, adhesives, and fibre sizing.
	Waterborne Products	Eco-friendly, non-VOC epoxy systems for metal and concrete protection; easy-to-apply coatings offering high durability and cost efficiency.
	Reactive Diluents	Solvent-free coatings, polymer additives, adhesives, encapsulation, casting, and construction materials.
	Curing Agents and Hardeners	Enable crosslinking in epoxy systems for flooring, coatings, primers, mortars, grouts, and corrosion- and chemical-resistant applications.
	Composite Process and Systems	Epoxy-based composites for automotive, wind energy, marine, aerospace, consumer goods, and industrial components. Suitable for moulding, infusion, lay-up, and pultrusion processes.
	Electrical Process and Systems	Protection and insulation of electrical and electronic assemblies against heat, moisture, and chemicals in transformers, bushings, and switchgear applications.
	Recyclamine® Technology	Patented recyclable epoxy innovation allowing recovery and reuse of thermoset composites, supporting circular economy and zero-waste manufacturing.

Composites	Prepreg Systems	Solvent-free resin-curing agent systems for in-house composite manufacturing, reducing cost and enabling small-lot production.
	Filament Winding and Pultrusion Systems	Low-viscosity resin systems for structural components requiring high strength and dimensional stability.
	Resin Transfer Moulding, Infusion and Hand Lay-Up Systems	Resin systems designed for flexibility in process time and component geometry; used in industrial and structural composites.
	Gel Coat Systems	Surface systems offering excellent finish and tack-free curing for composite structures.
	Adhesive Systems	High-strength bonding solutions for similar and dissimilar substrates, with resistance to heat and mechanical stress.
	Expandable Epoxy Systems	Lightweight core materials for rigid and dimensionally stable components.
	Flexible Epoxy Systems	Modified epoxies designed to provide flexibility and impact resistance for diverse industrial and design applications.
Electronics and Electricals	Epoxy Systems	Casting, potting, and encapsulation solutions for transformers, insulators, switchgears, and electrical components, ensuring durability and insulation under harsh environments.

Epoxy has wide range of applications including civil coatings, composites (wind energy blades, aerospace), adhesives, paints, electrical, electronic and food packaging coatings (cans, tetra packs). Some of the applications of epoxy resins are:



## Products and Processes at ABCTL - AM

### Epoxy Resins

These liquid epoxy resins serve as essential binders in coatings, adhesives, sealants, fillers, and lamination media across sectors from construction and civil engineering to wind-energy, automotive, marine, aerospace, packaging, electronics, and leisure goods. Being a resin, epoxy offers excellent adhesion, high toughness, corrosion resistance and suitability for lightweight design, supporting advanced applications where durability, reliability, and innovative manufacture matter.

### Solid Epoxy Resins

These resins are tailored for demanding applications like protective coatings (marine, coil, can), electrical laminates and castings, and primers where fast drying, long pot life and consistent performance are essential. Their value lies in high chemical and corrosion resistance, robust durability, and strong insulating properties, making them suitable for heavy-duty industrial environments.

### Waterborne Epoxy Products

Designed as low-VOC alternatives, these waterborne epoxy systems are used for metal and concrete protection, self-levelling flooring, and anticorrosive coatings in infrastructure, warehouses, parking decks, and production sites. Advantages also include excellent adhesion to substrates, good water-vapour permeability, low emissions, and versatility across substrate types.

### Reactive Diluents

This category includes diluents used to modify epoxy formulations—reducing viscosity, improving processability, increasing peel/impact strength, and enhancing flexibility, all without increasing volatility. These are important for formulators who need to fine-tune material behaviour for specific application environments or manufacturing constraints.

### Curing Agents and Hardeners

Curing agents and hardeners play a critical role in defining final physical properties of epoxy systems in the form of curing kinetics, gel time, viscosity and thermal performance. They are used in coatings, floorings, primers, mortars, grouts, and linings to deliver chemical and corrosion protection, and allow choices of room or elevated temperature curing, long pot life, and eco-friendly variants.

### Composite Process and Systems

These epoxy-based systems enable advanced composite manufacturing techniques such as resin transfer moulding (RTM), resin infusion, and other processes like hand lay-up, prepregs, filament winding, and pultrusion. Industries benefiting include automotive components, wind-turbine blades, boats, communication satellites, aircraft, sports goods, oil and gas exploration equipment. These compounds provide high strength at low weight, design flexibility, reduced lifecycle costs, and overall better performance.

### Electrical Process and Systems

Tailored for the electrical and electronics sector, these epoxy systems provide protection components via potting, encapsulation, vacuum casting and injection moulding. They deliver excellent dielectric strength, contamination resistance, moisture protection, and insulation stability. These systems are hence used in switchgears, insulators, transformers, and low-voltage casting.



## Recyclamine® Technology

This is an ABCTL-patented innovation enabling recyclability of thermoset epoxy composites by using specially engineered curing agents that permit converting what is normally a non-recyclable thermoset into a material where fibre reinforcements and polymer matrix can be recovered and reused. Its application is significant in sectors seeking circular economy solutions, like, composite parts in automotive, wind, aerospace or industrial equipment, where end-of-life reuse, zero-waste manufacturing and sustainability are key.



# Sustainability @ ABCTL

## Purpose

The Aditya Birla Group embraces sustainability as a core philosophy. Its purpose “to enrich lives by building dynamic and responsible businesses that inspire trust” reflects a commitment to balancing economic growth with social welfare and environmental stewardship.

Under the banner of “Sustain-Ability 2.0,” ABG recognizes that ESG credentials are not only a mark of corporate citizenship and resilience, but increasingly a driver of growth and long-term value creation.

## Governance and Operational Integration

To ensure sustainability is deeply embedded and operationalised across its diverse businesses, ABG follows a structured, multi-level governance framework. ABCTL’s governance framework integrates sustainability from corporate to site level: the Chairman-appointed Business Review Council—led by the CEO and comprising senior leaders (BH, CEOs, CFO, CHRO, CSO) provides strategic oversight and drives adoption of the ABG Sustainable Business Framework, while Site Manager-led Sustainability and Safety Committees execute initiatives on the ground through self-assessments and action plans aligned with ABG standards. This is supported by the Group Sustainability Cell, which offers technical expertise, capacity building, site visits, and horizon-scanning to embed international best practices across operations.

This governance structure allows ABG to tailor sustainability efforts to the operational realities and risks of each business and site, while ensuring alignment with overall group-level sustainability objectives.

## Key Focus Areas and Strategic Pillars

ABG’s sustainability approach combines several strategic pillars to address environmental, social, and governance (ESG) goals holistically.

- **Decarbonization and Climate-Action:** The Group aims to achieve net-zero carbon emissions by 2050, with individual businesses committing to near-term emissions-reduction targets.
- **Energy Efficiency and Renewable Energy:** Businesses are shifting to renewable or alternative energy sources, optimizing energy efficiency, and adopting low-carbon technologies.
- **Circular Economy and Resource Efficiency:** The Group emphasises waste reduction, resource reuse/recycling and circularity across operations. ABCTL’s proprietary product Recyclamine® is utilised in recycling processes. Circularity at ABCTL includes co-processing industrial waste for energy recovery, recycling materials, and integrating waste as a resource.
- **Water Stewardship:** Recognising environmental risks and resource scarcity, ABG applies water-management policies, rainwater harvesting, and wastewater recycling, and monitoring freshwater use.
- **Biodiversity Conservation:** “No Net Loss” approach is adopted for biodiversity, and towards promoting ecosystem restoration.
- **Social and Community Development:** Through its corporate social responsibility (CSR) arm and inclusive policies, ABG emphasizes community well-being, rural upliftment, health, education, livelihood, and social equity around its plant locations.

- **Governance, Ethics and Responsible Conduct:** ABG supports robust governance mechanisms, ethical business practices, risk management, human rights, anti-corruption, workplace safety and inclusion. Its policy-framework covers environmental, energy and carbon, biodiversity, human rights and workplace safety, anti-harassment, anti-corruption, and related policies.

## Implementation and Accountability

- **Sustainability Reporting and Transparency:** The Group publishes annual sustainability and ESG reports for its businesses ensuring transparency on goals, progress, material topics, and outcomes.
- **Materiality and Contextualization:** Under the “Sustain-Ability 2.0” framework, ABG recognises that sustainability imperatives differ by sector, geography, stakeholder group and time horizon. Accordingly, the “4-D approach” evaluates sectoral uniqueness, geography of operations, value-chain stakeholder expectations, and short/long-term horizons to shape tailored sustainability strategies.
- **Capacity Building and Incentivization:** The Group runs internal mechanisms such as workshops, training, self-assurance audits, future-proofing/horizon scanning, and group-wide recognition like Sustain-Ability conferences and sustainability awards to facilitate and encourage sustainable practices and reward excellence.

## Sustainability Strategic Approach

At ABCTL, the aim is to build a resilient and responsible business that generates both economic value and positive social impact for stakeholders, while safeguarding the environment and supporting communities. This ambition is guided by our Sustainability Framework, built on four core pillars, each addressing the Company’s key business and sustainability priorities. The Sustainability Framework is guided by global initiatives such as the United Nations Sustainable Development Goals (SDGs) and the principles of the UN Global Compact (UNGC), which advocate for the adoption of responsible and sustainable business practices.



## Sustainability Policies

ABCTL has established a comprehensive set of sustainability policies that guide environmental management, social responsibility, and ethical business conduct across its operations. These policies support consistent decision-making, strengthen governance practices, and ensure alignment with applicable regulations, industry standards, and customer requirements. They apply to employees, workers, contractors, and relevant external stakeholders.

The policies are reviewed periodically to reflect emerging risks, regulatory developments, and stakeholder expectations. Awareness programmes, internal controls, and monitoring mechanisms ensure effective implementation throughout the organisation.

Environmental	Social	Governance
Energy and Carbon Policy	Health Policy	IT Security Policy
Environmental Policy	Human Rights Policy	Quality Policy
Water Stewardship Policy	Supply Chain and Procurement Policy	Transport Policy
Product Stewardship Policy	Safety Policy	Anti-corruption and Anti-bribery Policy

## Policy Governance

Each policy is approved by senior management and reviewed periodically to ensure effectiveness. Policy implementation is supported by training programmes, audits, internal controls, and performance monitoring. The Company integrates policy compliance into operational planning, supplier management, and customer engagement, ensuring a consistent approach to sustainability across the organisation.

## Targets and Performance

Topic	Goals
Safety	Zero Fatalities for Employees and Contractors
	LTIFR to be maintained < 0.2
GHG Emissions (Scope 1 and 2)	Reduce GHG emission intensity by 30% by FY30 over base year of FY21
Water footprint reduction	Increase water reuse/recycling by 15% by FY30 over a base year of FY21
Sustainable supply chain	Assess the sustainability performance of key suppliers by FY30 forming 50% of value
Social Accountability	Implement due diligence as standard practice across all sites for Human rights



## Sustainability Governance

Aligned with the sustainability framework at ABG, our Chemicals Units are led by their leadership teams, with execution carried out by the Sustainability Cell and cross-functional teams (CFT). To ensure that the Chemicals sector aligns with the ABG framework, a Business Review Council has been established to assess the sustainability performance of the businesses. This council collaborates with the Group Sustainability Cell, along with the heads of Strategic Business Units (SBUs) and unit leadership teams from relevant functions.

As a forward-thinking organization, we recognize that access to reliable and timely information from our operations allows us to operate safely, mitigate risks, enhance efficiency, and improve sustainability. To support data collection and reporting, we have implemented a digital platform called Enablon across all our Chemicals sector units.

A site-level committee is responsible for ensuring that the Framework is effectively implemented on the ground. This committee is tasked with fulfilling the requirements outlined in our Group policies, completing our framework self-assessment questionnaires (SAQs), and developing action plans to meet ABG Standards. Additionally, the committee collaborates with the Group Sustainability Cell to address training and development needs.

Understanding the sustainability governance system is essential, as it connects to the ABG Sustainable Business Framework, which serves as the foundation for all sustainability-related decisions and initiatives.

## Our Sustainability Framework

Our Group Sustainability Vision charts a course for us to become the leading Indian conglomerate in sustainable business practices across our global operations. The Aditya Birla Group Sustainability Framework is designed to align our business developments with a holistic growth trajectory, enabling us to meet our targets and achieve our vision.

This framework was developed with the understanding that the operating context for businesses today is highly dynamic, presenting challenges that require innovative and sustainable solutions.

The framework emphasizes three key pillars:

- **Responsible Stewardship:** This pillar focuses on our current performance across all key sustainability aspects, laying the groundwork for future growth. It aims to exceed legal compliance and align with international standards set by UN SDGs, IFC, OECD, ISO, OHSAS, and others, while minimizing our impact on external factors.
- **Strategic Stakeholder Engagement:** This involves engaging with strategically selected stakeholders in a business-critical manner to identify key issues, trends, and external factors that will influence our future markets and operating environment.
- **Future Proofing:** This pillar aims to ensure long-term business success by developing strategies for mitigation, adaptation, or transformation to address identified risks, while also seizing opportunities for value-driven innovation and new ways of working.

# Stakeholder Engagement

At Aditya Birla Chemicals Thailand Limited, we understand that creating long-term value and managing risks effectively requires a business strategy that reflects the interests and expectations of all our stakeholders. We have a robust stakeholder engagement mechanism to guide how we identify, prioritize, and engage with those who are most impacted by our operations and who can influence our business.

We believe in building strong relationships through open, transparent, and continuous dialogue. We actively consider stakeholder feedback when shaping our strategies and policies, as these interactions offer valuable insights and help us develop sustainable solutions to address environmental, social, and governance risks.

We regularly connect with our stakeholders through interviews, workshops, industry forums, discussions, and other engagement methods. We also assess the effectiveness of these interactions to ensure they are meaningfully shaping our decisions and improving our processes. In addition, we have put in place grievance redressal mechanisms to ensure open and responsive communication with all stakeholder groups.

Key stakeholders	Why are they important	How we engage	What's important	Strategic Priorities
<b>Investors</b>	Investors and shareholders significantly influence our business strategy and financial trajectory	<ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Quarterly results</li> <li>Investor interactions</li> <li>Annual report</li> </ul>	<ul style="list-style-type: none"> <li>Business performance and strategic direction</li> <li>Transparent and timely disclosures</li> <li>grievance resolution</li> <li>Market competitiveness</li> <li>Strong governance frameworks</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Value Creation</li> </ul>
<b>Customers and dealers</b>	Customer satisfaction and loyalty is essential for success and business expansion	<ul style="list-style-type: none"> <li>Customer feedback surveys</li> <li>Grievance redressal forums</li> <li>Dealer and distributor meet</li> </ul>	<ul style="list-style-type: none"> <li>Product quality and safety</li> <li>Market-relevant product development</li> <li>Fair pricing</li> <li>Timely complaint resolution</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Value Creation</li> <li>Environmental Stewardship</li> <li>Empowering Local Communities</li> </ul>
<b>Employees</b>	Employee productivity, engagement, and well-being directly contribute to our operational excellence and innovation	<ul style="list-style-type: none"> <li>Grievance and HR portals</li> <li>email communication</li> <li>Learning sessions and skill-building programs</li> <li>Annual appraisals and feedback systems</li> </ul>	<ul style="list-style-type: none"> <li>Company policies and procedures</li> <li>Nurturing work environment</li> <li>Career growth</li> <li>Personal development</li> <li>Diversity and equal opportunity</li> <li>Health and well-being</li> <li>Trainings</li> </ul>	<ul style="list-style-type: none"> <li>Fostering Employee Growth</li> <li>Stakeholder Value Creation</li> </ul>
<b>Suppliers</b>	Long-term supplier partnerships enable innovation, supply chain resilience, and mutual growth.	<ul style="list-style-type: none"> <li>Meetings with contractors/vendors</li> <li>Seminars and workshops</li> </ul>	<ul style="list-style-type: none"> <li>Local sourcing</li> <li>Timely payments</li> <li>Fair, accountable, and sustainable supply chain practices</li> <li>Ethical and sustainable supply chain practices</li> <li>Operational and logistical efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Value Creation</li> <li>Environmental Stewardship</li> <li>Empowering Local Communities</li> </ul>

<b>Local communities</b>	Strong local relationships provide us with the social license to operate and address community needs	<ul style="list-style-type: none"> <li>• CSR initiatives</li> <li>• Community outreach and awareness programs</li> <li>• Partnerships with local NGOs</li> <li>• Social media engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthening relations with local communities</li> <li>• CSR activities</li> </ul>	<ul style="list-style-type: none"> <li>• Stakeholder Value Creation</li> <li>• Environmental Stewardship</li> <li>• Empowering Local Communities</li> </ul>
<b>Government and regulatory bodies</b>	Engaging with regulators ensures alignment with evolving compliance requirements	<ul style="list-style-type: none"> <li>• Regulatory filings and compliance submissions</li> <li>• Participation in policy dialogues</li> <li>• Response to circulars and official notices</li> <li>• Public disclosures</li> </ul>	<ul style="list-style-type: none"> <li>• Product quality and standard</li> <li>• Product safety</li> <li>• Employee health and safety</li> <li>• Regulatory requirements</li> <li>• Related policy changes</li> </ul>	<ul style="list-style-type: none"> <li>• Stakeholder Value Creation</li> </ul>
<b>Board of Directors</b>	Regular engagement with the Board supports accountability, strategic alignment, and governance oversight	<ul style="list-style-type: none"> <li>• Board and committee meetings</li> <li>• Strategic reviews</li> <li>• Annual disclosure</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainable business growth</li> <li>• Governance and risk management</li> <li>• Strategic direction and long-term planning</li> </ul>	<ul style="list-style-type: none"> <li>• Stakeholder Value Creation</li> </ul>
<b>Industry associations</b>	Collaborating with industry organizations, enables us to stay informed with industry practices, innovations, and sustainable practices	<ul style="list-style-type: none"> <li>• Conferences</li> <li>• Trade fares</li> <li>• Meetings, events, and seminars</li> <li>• Industry forums and workshops</li> </ul>	<ul style="list-style-type: none"> <li>• Policy advocacy and collaboration</li> <li>• Continuous innovation and latest industry trends</li> <li>• Maintenance of product and service standards</li> <li>• Cooperation between businesses to ensure overall industry development</li> </ul>	<ul style="list-style-type: none"> <li>• Stakeholder Value Creation</li> </ul>

### Prioritising stakeholders and engaging with them

At ABCTL - Advanced Materials, all engagement programs and identification of high-priority stakeholders are based on need assessments or evaluations of business impact conducted at the local level. We prioritize stakeholders who are either significantly affected by our operations or could influence our business outcomes. Regular engagement with these high-priority groups is a key part of our stakeholder strategy.

We have established forums each stakeholder group to facilitate ongoing dialogue and gather their perspectives. For local communities, our Corporate Social Responsibility (CSR) team forms strategic partnerships with relevant organizations to engage with residents living near our operational sites.

Similarly, our Human Resources teams at various locations and across business divisions follow standard operating procedures to maintain consistent engagement with employees and workers at the site level. For our customers, our sales and marketing teams maintain frequent communication through various engagement initiatives to understand their needs and expectations.



## Materiality Assessment @ABCTL

Our materiality assessment process has been conducted in line with our sustainability framework. We define material issues as those that directly or indirectly affect our ability to create, maintain, or diminish economic, environmental, and social value for our business, stakeholders, and society.

Assessing materiality helps streamline our sustainability efforts by identifying the most pertinent aspects, which in turn aids in setting our sustainability goals and aligning them with our business objectives and global sustainable development priorities. This process ensures that we focus on areas that intersect stakeholder expectations and our business aims.

### Materiality Assessment

Materiality refers to the identification and prioritization of ESG issues that are most significant to our various business segments and their operations. It is a crucial aspect of our sustainability strategy, guiding us in making informed decisions that align with our corporate values and the expectations of our diverse stakeholders. Such perspectives are key for our long-term consistent growth and facilitate the integration of our business strategy with our ESG goals, targets, and a broader sustainability vision of the ABG group.

We aim to assess our materiality periodically to ensure it remains current with evolving global developments, expectations of internal and external stakeholders and organizational priorities. In the reporting year, we revisited the findings of our materiality assessment that was conducted in FY 2018-19. We aim to align the assessment with our ESG strategy to help our business stay resilient and responsive.

#### Approach to Materiality

We have broadened our materiality assessment by revisiting identified issues to ascertain the impact on business and ESG parameters. The material topics were determined by analysing external sectoral standards, peer groups, rating agencies, international standards, the Enterprise Risk Register and ABG's long-term sustainability ambitions. We gauged the significance of each examined area by focusing on aspects such as operations, business relationships, stakeholder engagement, customer centricity, and resource utilization.

This extensive analysis helped us identify the underlying drivers, enabling us to understand why specific topics should take precedence over others. The material topics were categorized as high, medium, and low after prioritization based on their impact on stakeholder value creation and our business. They were mapped to the Environmental, Social and Governance pillars to form our Materiality Matrix.

For the current reporting cycle, we engaged with key stakeholders to reassess the material issues relevant to our business. A structured approach was used to identify, analyse, and validate these material topics, as illustrated below.

### Identify

We conducted a thorough secondary review of megatrends, peer benchmarking, and industry reports to identify broader sustainability trends and challenges

### Prioritise

Topics deemed most significant to both internal stakeholders (employees and workers) and external stakeholders (suppliers, dealers, and customers) were prioritised based on these engagements

### Validate

The shortlisted material topics were then validated with senior management to ensure alignment with our business objectives

### Report

Finally, these material topics were mapped to the relevant GRI Standards, and our progress is disclosed in this report

## List of Material topics

Category	Advanced Materials Division
Environmental	<ul style="list-style-type: none"> <li>• Energy and Emissions</li> <li>• Water and Wastewater</li> <li>• Waste and Circularity</li> <li>• Process Best Technology</li> <li>• Product Stewardship</li> </ul>
Social	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Customer Centricity</li> <li>• Diversity</li> <li>• Social Accountability</li> <li>• Supply Chain Engagement and Responsible Procurement</li> </ul>
Governance	<ul style="list-style-type: none"> <li>• Digital Enablement</li> <li>• Partnership and Collaboration</li> </ul>

# Risk Management

Operating in a dynamic global environment, Aditya Birla Chemicals (Thailand) Limited (ABCTL) is required to manage strategic, regulatory, supply chain and market-related risks. The chemical industry, by its very nature, demands a strong emphasis on safety, regulatory compliance and environmental stewardship. ABCTL has a robust Enterprise Risk Management (ERM) framework, which helps proactively manage sustainable growth and capture emerging opportunities, enhance stakeholder confidence, and strengthen organisational resilience as a part of large business conglomerate.

## Identification of Risks and Approach to Mitigation

At the ABG, future-proofing is anchored in a proactive approach to risk management, anticipating uncertainties, evaluating vulnerabilities, and preparing for emerging challenges and opportunities in an evolving global environment. As business ecosystems transform through globalisation, climate change, and technological disruption, resilience and adaptability are essential to sustaining long-term value creation.

At ABCTL, risk management is embedded into strategic and operational decision-making. The company's approach focuses on strengthening enterprise risk management systems to ensure that business strategies remain responsive to external shifts and internal interdependencies. The Group continues to build organisational capability for informed and forward-looking decision-making across all levels.

### Key Pillars of Risk-Based Futureproofing

- **Trend and Scenario Analysis:** Monitoring and analysing macroeconomic, environmental, technological, and social trends that may influence operational continuity, supply chain stability, or market dynamics.
- **Risk Identification and Mitigation:** Assessing potential disruptions, from raw material volatility to regulatory transitions, and developing adaptive strategies that mitigate operational, financial, and environmental impacts.
- **Leadership and Governance Preparedness:** Enabling senior management to respond effectively to complex risk scenarios through strategic foresight, resilience planning, and continuous oversight mechanisms.
- **Customer Focus and Competitiveness:** The ABCTL framework, while proactively addressing emerging risks, also ensures a continued focus on customer trends and the competitive landscape, both in terms of product strategy and economic competitiveness, to sustain market leadership.
- ABCTL's integration of processes enables the company to evaluate assumptions, test resilience under future scenarios, and ensure alignment across all functions and business units. The ERM system links risk identification, control systems, compliance mechanisms, and internal audits into a unified structure, fostering shared accountability and data-driven insight. This approach enhances agility and ensures that ABCTL's risk response remains both preventive and adaptive.

### Risk Culture

A strong risk culture underpins ABCTL's resilience and informed decision-making. The company promotes shared responsibility for identifying and managing risks across all functions, ensuring that awareness and accountability extend beyond compliance. Employees and managers are encouraged to recognise potential risks early and take corrective action through defined mitigation plans. Regular

training, communication, and review mechanisms support continuous risk awareness and effective implementation while ownership of key risks is assigned to designated individuals for continuous monitoring.

## **Key Business Risks**

### **1. Revenue and Profitability Risks**

Fluctuations in prices of key raw materials such as caustic soda, epichlorohydrin and bisphenol affect production costs and profitability.

To mitigate this, we procure raw materials largely under long-term or short-term contracts, often linked to monthly market indices, supported by diversified sourcing strategies. Sales cycles are structured on monthly and quarterly terms to help maintain stability between input costs and realisations.

### **2. Market and Customer Risks**

We export extensively to international markets over 90 countries. While this diversified portfolio reduces concentration risk, we remain exposed to political and economic challenges.

Our product development efforts support emerging applications and new markets, helping reduce dependency on existing segments. Our R&D teams closely monitor technological advancements, and based on current assessments, we do not foresee product obsolescence risks.

### **3. Financial Risks**

#### **a. Foreign Exchange Risk**

Given that most exports are denominated in USD, EUR, and RMB, and several imports are in USD, currency fluctuations may impact financial performance. We follow a consistent forex policy and selectively hedge exposures, including USD-denominated loans, based on market conditions.

#### **b. Interest Rate and Investment Risk**

Interest-rate fluctuations currently have limited impact, as borrowings are minimal. We adopt prudent practices in selecting financial institutions and managing exposure limits for short-term investments.

#### **c. Credit Risk**

We extend credit selectively and monitor receivables through structured risk controls.

**4. Operational Risks:** Our plants are based on robust technologies, which have withstood the test of times, and safety is at the core of our operational discipline. Competent local and Indian management teams ensure adherence to global standards of production, environmental and quality performance.

### **5. Compliance and Regulatory Risks**

Compliance with laws in Thailand and in export markets is integral to our governance framework. The Compliance function monitors regulatory updates, engages legal professionals where required, and ensures alignment with changing standards. We also track draft laws to prepare for timely compliance.

### **6. Risks from Overseas Investments**

We hold strategic investments in companies outside Thailand. Regulatory or policy changes in those jurisdictions may impact the performance of investee companies. We mitigate this through structured oversight, regular reporting, and clear governance mechanisms.

### **7. External Risks**

**i. Geopolitical Risks**

Global tensions, wars, trade disputes, and geopolitical instability can affect supply chains, logistics costs, and customer demand. We regularly assess such developments and adjust procurement, pricing, and sourcing strategies accordingly.

**ii. Financial Market Risks**

Volatility in global markets, including currency fluctuations, interest-rate movements, and inflationary trends, may impact our financial performance. Our risk-management policies, hedging strategies, and diversified sourcing help minimise exposure.

**8. Emerging Risk Drivers and Strategic Focus**

- **Climate and Transition Risks:** Increasing regulatory stringency, evolving emission standards, and physical climate impacts present material risks to operations, assets, and supply chains. ABCTL is focused on decarbonisation, process optimisation, and investments in low-carbon technologies to mitigate transition risks.
- **Energy and Resource Risks:** Fluctuations in energy costs and raw material availability can impact production stability. ABCTL continues to focus on low carbon and renewable energy and enhancing energy efficiency across manufacturing units.
- **Water Risk:** Operating in regions exposed to water stress, ABCTL prioritises water stewardship through consumption optimisation and increased recycling.
- **Circular Economy Transition:** Evolving waste and resource management regulations necessitate enhanced material circularity and waste minimisation. ABCTL advances these goals through initiatives aligned with Thailand's National 3Rs Strategy and the Pollution Control Department (PCD) guidelines.

**9. Market and Demographic Shifts**

Changing customer preferences, demographic transitions, and growing sustainability expectations pose both market and reputational risks. ABCTL continues to address these through product innovation, stakeholder engagement, and responsible supply chain practices.

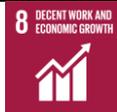
# Governance

At ABCTL, strong governance is the foundation of responsible business conduct and sustainable value creation. The Company operates under a robust framework that ensures integrity, transparency, and accountability in every aspect of its operations.

ABCTL's governance practices extend beyond compliance with national regulatory requirements, focusing on building trust, effectively managing risks, and supporting long-term business resilience. Well-defined roles, structured oversight, and transparent reporting processes enable sound decision-making and ethical leadership across all levels of the organisation.

Governance and sustainability are deeply interlinked at ABCTL. ESG principles are integrated into strategic planning and operational execution, ensuring that growth remains responsible, inclusive, and future-oriented. By maintaining a culture grounded in fairness and ethical behaviour, ABCTL continues to strengthen stakeholder confidence and uphold its commitment to good governance as a driver of enduring success.

FY 2024-25 Highlights		
% Coverage of operations for Human Rights Due Diligence conducted 100%	% Employees Coverage of Code of conduct Training 100%	ESG policy review and revision Conducted year-on-year

Stakeholders Impacted					
<ul style="list-style-type: none"> <li>Investors</li> <li>Government and Regulatory Bodies</li> <li>Board of Directors</li> <li>Employees</li> <li>Suppliers</li> <li>Industry Associations</li> <li>Customers and Dealers</li> </ul>					
Material Issues					
<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Supply Chain Sustainability</li> <li>Economic Performance</li> <li>Digitization</li> </ul>					
SDGs Alignment					
					
Supporting / Aligned Policies					
<ul style="list-style-type: none"> <li>Code of conduct</li> <li>Supplier Code of conduct</li> <li>Grievances and Ethics - PoSH, Anti-bribery, Whistle blower</li> <li>Regulatory Compliance Management</li> <li>Information Security Policy</li> </ul>					

## Corporate Governance

To support ABCTL's sustainable growth we understand that good governance plays a vital role. Our Corporate Governance Policy and Code of Business Conduct guide our directors, executives and employees at all levels. We strive to continuously improve our governance standards to meet recognised international standards, as well as to navigate our organisation through changing business environment, external conditions and operations. We annually revisit our corporate governance policies and code of conduct and make necessary changes based on requirements.

### Board of Directors

Our Board of Directors provides strategic oversight and ensures that our governance framework supports responsible, transparent, and sustainable business operations. The Board defines our long-term vision, mission, values, and strategic direction, while monitoring organisational performance and ensuring that management decisions align with these guiding principles. Through structured oversight, the Board helps us maintain accountability, strengthen resilience, and create long-term value for stakeholders.

#### Separation of Powers, Duties and Responsibilities

We maintain a clear separation of powers between the Board of Directors and Management. The Board exercises independent oversight, setting policy direction, long-term goals, and governance expectations. Management is responsible for day-to-day operations, executing strategies effectively and efficiently in line with the defined vision, mission, values, and policies. Regular reporting from the management team enables the Board to monitor progress and evaluate performance.

#### Board Meetings

We convene quarterly Board meetings, with additional meetings held as necessary. Each meeting follows a structured agenda, shared with directors at least seven days in advance, except in urgent situations requiring immediate attention. Directors may propose agenda items and are encouraged to participate freely in discussions.

Comprehensive documents are provided beforehand to support informed deliberation. Minutes are recorded, approved by the Board, and maintained by the Company Secretary for verification and reference. This structured approach ensures transparency, accountability, and effective governance oversight.

#### Appointment of Directors

While we have not constituted a separate Nomination Committee, director appointments follow a transparent and rigorous process. In the event of a vacancy, the Board identifies and proposes suitable nominees based on criteria such as professional experience, industry knowledge, integrity, and compliance with qualifications prescribed under applicable laws, including the Public Limited Company Act.

In line with governance practice, one-third of the Board retires at each Annual General Meeting, with retiring directors eligible for reappointment.

#### Board Evaluation and Selection

The Board oversees the selection and evaluation of its members to ensure that it collectively possesses the skills, experience, and competencies required to guide the organisation. Selection



considerations include strategic perspective, leadership capabilities, financial literacy, and understanding of relevant regulatory and sustainability issues.

Periodic evaluations support continuous improvement, helping us enhance Board effectiveness and strengthen alignment with evolving business and governance expectations.

### **Code of Conduct**

Our Code of Conduct sets out the ethical and behavioural standards for the Board, senior management and all employees of ABCTL. It enshrines our core values of integrity, commitment, passion, seamlessness and speed in how we conduct business. The Code requires that we act in good faith, protect corporate assets, maintain confidentiality, avoid conflicts of interest, respect human rights and comply with applicable laws and regulations.

As part of our governance commitment, we review the Code and related policies annually to ensure alignment with international standards, evolving regulations, and the Group's operational context. We regularly communicate updates and conduct awareness programmes to strengthen understanding across the organisation and reinforce a culture of ethical conduct.

ABCTL is a member of the United Nations Global Compact, as is the parent Aditya Birla Group. We follow all the guidelines of the UNGC. We provide channels for stakeholder engagement- including employees, suppliers, contractors, and external partners – to raise concerns or report potential breaches of the Code or any company policies. All concerns are handled confidentially and are addressed in accordance with our established governance mechanisms.

## **Ethics management**

At ABCTL, we uphold a culture where ethical conduct guides how we work, how we make decisions, and how we engage with our stakeholders. Our Code of Conduct sets clear expectations for integrity, fairness, and responsible behaviour across all operations. We comply with applicable laws and require our employees, partners, and representatives to act honestly, avoid improper influence, and support transparent business practices.

We reinforce ethical awareness through regular communication, capacity-building programmes, and periodic refreshers that help employees understand their responsibilities under our governance framework. We actively encourage openness, and concerns raised through approved channels are reviewed fairly and resolved with diligence. By strengthening awareness, accountability, and responsible decision-making, we aim to ensure that ethics remains embedded in everyday conduct and supports trust across our value chain.

## **Prevention of Sexual Harassment**

ABCTL is committed to upholding a workplace environment grounded in dignity, respect, and equal opportunity. In alignment with Thailand's Labour Protection Act and Gender Equality Act, the company has instituted a robust Prevention of Sexual Harassment (PoSH) framework that strictly prohibits any form of inappropriate behaviour. The framework outlines clear procedures for prevention, reporting, investigation, and redressal, ensuring confidentiality and zero retaliation. Through continuous training and awareness initiatives, ABCTL promotes a safe and inclusive workplace for all employees.

We have established Internal Complaints Committees (ICCs) across all operating locations to address grievances promptly, impartially, and confidentially. Regular awareness and sensitisation programmes are conducted to educate employees about their rights, responsibilities, and the mechanisms available

for raising concerns. ICC members are provided with capacity-building training to strengthen their ability to handle cases with fairness, empathy, and confidentiality.

ABCTL's zero-tolerance approach towards sexual harassment reinforces our broader commitment to employee well-being, gender inclusivity, and ethical conduct. Through continuous engagement and accountability, we strive to maintain a workplace that is safe, respectful, and empowering for all.

**Case Study: Gender Equality in the Workplace**

<p><b>Objective:</b> The project aimed to ensure equal employment opportunities, prevent sexual harassment, and promote a culture where employees can bring their authentic identities to work. A formal communication from leadership mandated compliance across all group companies.</p>	<p><b>Implementation Strategy:</b> A cross-functional committee was created under the theme "Synergize to Soar." Leadership provided policy direction and budget support. Stakeholder dialogues and employee consultations shaped the proposal, which was approved by management.</p>
<p><b>Policy and Governance:</b> A Zero Tolerance Policy on sexual harassment was implemented across all group companies. An Internal Committee (IC) was formed, and the Human Development Index (HDI) was adopted to track long-term gender equality progress.</p>	<p><b>Training and Awareness:</b> A structured plan trained committee members and employees on preventing sexual harassment, promoting gender equality, and fostering social awareness. Communication materials were shared through internal emails and posters.</p>
<p><b>Program Rollout:</b> Seven training sessions were conducted in FY25 at the Advanced Materials division, reaching 191 employees (38% of total staff). Sessions focused on Human Rights issues, diversity, equality and ethical issues.</p>	<p><b>Inclusive Recruitment:</b> One full-time employee was hired through a non-discriminatory process, reinforcing equal opportunity and workplace inclusion.</p>
<p><b>Evaluation and Impact:</b> Post-training surveys indicated strong improvements in knowledge and high satisfaction levels among employees. The program met its objectives effectively.</p>	

## Regulatory compliance

Our corporate governance is supported by a strong framework of systems, principles, and processes. We are dedicated to conducting our business with integrity and fairness, ensuring transparency in all transactions, and making necessary disclosures and decisions. Beyond mere compliance with applicable laws, we are committed to accountability and responsibility towards our stakeholders, upholding ethical business practices. Our governance philosophy is built on five fundamental principles, and we continually strive for excellence by adopting the best practices in governance and disclosure.

The Code of Conduct, which incorporates the Business Principles, is the central guidance document for the norms of behaviour in our organisation. Under our governance system, we consider employees, suppliers, communities, government and regulators, investors, and creditors as our stakeholders. The legal rights of all our stakeholders are protected and their voices heard.

We will continue to focus on better deployment of our central governance policies and building robust mechanisms for a smooth functioning of the system. We believe that this can be achieved through spreading awareness and capacity building to inspire confidence among our people, consumers and other involved stakeholders.

The Code of Conduct highlights the cruciality of our employees' role in the organization. It details the norms and the manner of conduct to be adhered to, for both internal and external stakeholders. All our employees are deemed to follow a dignified decorum that is reflective of Group Values. Every individual is evaluated not only against business performance but also against the values espoused in the Code. All employees are encouraged address their concerns and report any offence, grievance, or violation of the Code of Conduct in accordance with the Aditya Birla Group.

Our corporate governance is underpinned by a robust set of systems, principles and processes. We are committed to principles of conducting the business with all integrity and fairness, being transparent with regards to all transactions, making all the necessary disclosures and decisions. Going beyond compliance with applicable laws of the land, we ensure accountability and responsibility towards our stakeholders and commitment to conducting business in an ethical manner. Our governance philosophy rests on five basic tenets. We continuously strive for excellence through adoption of best governance and disclosure practices.



Board  
Accountability



Equitable  
treatment to all  
shareholders



Effective  
monitoring by  
Board



Protection of  
minority  
interest



Transparency  
and  
Disclosures



## Financial Transparency

ABCTL's shows its commitment to accountability, ethical governance, and sustainable value creation through financial transparency. We ensure that all financial statements accurately reflect the company's economic performance, risk management practices, and value distribution to stakeholders.

We are a private limited company, and our financial reporting is prepared in accordance with applicable accounting standards and regulatory requirements, enabling stakeholders to make informed assessments of our economic stability and governance integrity.

We maintain robust internal controls, periodic audits, and an independent review process to ensure accuracy, reliability, and completeness in all financial statements and disclosures. Transparency in our financial practices extends beyond compliance, it reinforces stakeholder trust, promotes responsible decision-making, and supports our broader sustainability objectives. By openly communicating our financial performance and economic contributions, ABCTL demonstrates its commitment to long-term business resilience, ethical conduct, and shared value creation for all stakeholders.

## Supervision of Investments and Related-Party Transactions

We maintain structured oversight of all investee companies to protect ABCTL's strategic and financial interests. Investee entities are managed by qualified Boards and professional teams, while our executives and Board review their quarterly and annual performance, seeking clarification on key indicators when needed. As shareholders, we participate in their meetings through authorised proxies in line with our Articles of Association.

All transactions with investee and related Group companies are carried out on an arm's-length basis, ensuring fairness and compliance with accounting and governance standards. We also follow clear guidelines to prevent conflicts of interest, supported by required disclosures and disciplinary measures for policy violations. These practices promote transparency, safeguard our interests, and reinforce ethical conduct across all investment activities.

## Approach to Tax

Maintaining a transparent tax strategy is integral to ensuring the company's long-term resilience, fostering stakeholder trust, and upholding full regulatory compliance. ABCTL strictly adheres to all applicable tax laws and regulations, providing accurate, complete, and timely information to the relevant authorities. Our tax approach is guided by principles of integrity, accountability, and sustainability, ensuring that our business practices contribute positively to the economies in which we operate.

## Grievance Redressal Mechanism

ABCTL upholds a transparent grievance redressal mechanism that empowers stakeholders to raise concerns confidentially and without fear of retaliation. Grievances may be submitted through a designated phone line or email channel, ensuring accessibility and ease of communication.

We ensure that all queries and grievances have stringent oversight as well as prompt and fair resolution in accordance with established protocols, with formal communication of outcomes provided to the complainant. We also actively promote awareness among all stakeholder groups, underscoring our commitment to ethical conduct, accountability, and responsive stakeholder engagement.

## Vigil Mechanism / Whistle-Blower Mechanism

ABCTL has instituted a vigil mechanism to ensure a transparent and accountable governance framework. This mechanism provides employees, directors, and stakeholders with a secure and confidential platform to report any unethical practices, fraud, or violations of the organization's code of conduct, without fear of retaliation. The mechanism underscores the organization's commitment to ethical governance, integrity, and responsible business conduct.

## Freedom of Association and Collective Bargaining

ABCTL recognises and respects the right of all employees to Freedom of Association and Collective Bargaining, in line with national labour laws and international standards. Employees are free to form or join unions, appoint representatives, and engage in collective negotiations without fear of discrimination, retaliation, or interference.

We maintain constructive and transparent communication channels with employee representatives to discuss workplace conditions, remuneration, benefits, and health and safety matters. Where collective bargaining agreements exist, they are negotiated in good faith to ensure fair and equitable treatment while fostering a cooperative working environment. Through these mechanisms, we uphold open dialogue, support employee participation in decision-making, and promote harmonious and responsible industrial relations across all our operations.

## Public Policy Advocacy

ABCTL engages in transparent and responsible advocacy to promote policies that support sustainable industry growth and ethical business practices. Our interactions with government bodies and industry associations are guided by integrity, compliance, and accountability. ABCTL ensures that all advocacy efforts remain focused on advancing balanced, evidence-based policies that align with our sustainability objectives and stakeholder interests.

## Memberships and Associations



## Cyber and Information Security

Aditya Birla Chemicals (Thailand) Limited is committed to sustainability through its IT Security Policy, which serves as a cornerstone for responsible governance and risk management. This policy ensures the protection of sensitive information related to employees, contractors, and customers by promoting transparency and accountability in data management practices. By adhering to both national and international regulations, the company actively mitigates risks associated with data misuse and unauthorized access. Key initiatives, such as the implementation of best practices in information security, controlled access protocols, and comprehensive risk assessments, contribute to the company's operational resilience and enhance stakeholder trust.

Furthermore, ABCTL recognizes that employee engagement and capacity building are vital for effective IT security management. Regular training programs including orientation programs equip

employees with the necessary skills to navigate evolving cybersecurity challenges, fostering a culture of security awareness throughout the units. The commitment to continuous improvement is reflected in the regular audits (internal and external) and performance evaluations that assess compliance with established security standards. By facilitating open communication regarding IT security priorities, ABCTL not only strengthens its internal governance but also aligns its practices with broader sustainability goals, reinforcing its mission to enrich lives while ensuring a secure and trusted business environment.

## Internal Control

We maintain a robust internal control system that ensures operational efficiency, financial accuracy, and full compliance with applicable laws and regulations. Our Board and management oversee the adequacy of controls across all organisational levels, supported by periodic reviews and continuous improvements.

Our control environment is structured around clearly defined roles, responsibilities, and reporting lines, enabling timely responses to changing business needs. A systematic risk-management process helps identify internal and external factors that may affect our objectives, allowing us to analyse root causes and implement effective mitigation strategies.

Operational controls follow a separation-of-duties approach, with clearly assigned authority limits and Board oversight on annual budgets, performance reviews, and related-party transactions to prevent conflicts of interest. Information integrity is reinforced through SAP-ERP systems, secure communication channels, and adherence to IT security policies.

Performance monitoring is embedded into all functions, supported by an independent internal auditor who reports directly to the Board. Based on regular evaluations, the Board has confirmed that our internal control system is adequate, reliable, and effective in managing business risks.

# Environment Stewardship

Aditya Birla Chemicals (Thailand) Limited - Advanced Materials division is a leading company in the chemicals sector. We recognize our impact and responsibility to drive positive change. Current global challenges, particularly environmental issues, underscore the urgency of sustainable practices. In our pursuit of a sustainable value creation model, we have identified natural capital as a vital foundation.

Aligned with our ESG strategy, we integrate environmental considerations across our value chain. Challenges such as greenhouse gas emissions, freshwater depletion, resource scarcity, and pollution drive us to take action that not only addresses these issues but also supports our business growth.

FY 2024-25 Highlights		
Energy Intensity <b>9,932</b> TJ/MT of Production	GHG (Sc1+Sc2) Emission Intensity <b>0.63 tCO<sub>2</sub>e/MT</b>	Freshwater Withdrawal Intensity <b>15.31 m<sup>3</sup>/MT of Production</b>

Stakeholders Impacted			
<ul style="list-style-type: none"> <li>Local Communities</li> <li>Employees</li> <li>Suppliers</li> <li>Government and Regulatory Bodies</li> <li>Customers and Dealers</li> </ul>			
Material Issues			
<ul style="list-style-type: none"> <li>Energy</li> <li>Renewable Energy</li> <li>Climate Change</li> <li>Water</li> <li>Effluent Disposal</li> <li>Green Chemistry</li> <li>Product Innovation</li> </ul>			
SDGs Alignment			
			
			
Supporting / Aligned Policies			
<ul style="list-style-type: none"> <li>Energy and Carbon Policy</li> <li>Environmental Policy</li> <li>Water Stewardship Policy</li> </ul>			

**Message from**



**R. G. Krishnan**  
 Head of Safety and Sustainability  
 Global Chemicals Business

At Aditya Birla Chemicals Thailand, Sustainability is a defining pillar of how we operate and create long-term value. This report represents our continued commitment to transparency as we progress on our sustainability journey across our global chemical operations.

Our manufacturing facilities in Thailand are equipped with leading technologies and advanced systems that enable us to deliver best-in-class performance in material efficiency, energy optimization, and responsible resource consumption. These investments not only strengthen operational excellence but also reduce our environmental footprint in line with global expectations.

Our people remain at the heart of our success. We prioritise Diversity and Talent Development to build a future-ready workforce, empowered to innovate and lead. Safety, fairness, and ethical conduct form the foundation of how we work both within our organisation and in our engagement with partners, suppliers, and contractors.

We continue to deepen our relationship with communities across Thailand through corporate social responsibility initiatives that address local needs. These programs have earned us trust, recognition, and strong social partnerships that we value deeply.

As one of the earliest Indian investors in Thailand, the Aditya Birla Group continues to operate with Purpose balancing sustainability, operational excellence, and stakeholder welfare. We remain steadfast in our commitment to shaping a resilient, responsible, and inclusive future for all.

## Energy and GHG Emissions

United Nations Sustainable Development Goal 7 seeks universal access to affordable electricity by 2030 through investments in clean energy, infrastructure enhancement, and technology upgrades. This aligns with our commitment to providing affordable, reliable, sustainable, and modern energy for everyone. Energy is central to our efficiency and carbon-reduction initiatives. ABCTL is dedicated to addressing the challenges of energy management and carbon emissions as part of its commitment to sustainability. The company recognizes the risks associated with fossil fuel dependence and is focused on reducing its carbon footprint across all facilities. Key commitments include promoting research and development of clean technologies. The policy emphasizes continual improvement in energy management and carbon reduction throughout the value chain, utilizing internationally accepted management systems and best practices. Furthermore, the company is committed to transparency by monitoring and reporting its energy consumption and emissions, ensuring engagement with stakeholders. Through regular audits and a structured communication framework, ABCTL aims to enhance understanding of energy issues while reinforcing its mission to mitigate environmental impact and inspire collaborative efforts toward sustainable energy solutions.

Direct Energy Consumption (TJ)	Indirect Energy Consumption (TJ)	Total Energy Consumption (TJ)
35.45	734	769.45

## Electricity Consumption

Electricity for our operations is primarily sourced from the national grid. To reduce dependence on grid electricity and lower emissions associated with non-renewable energy, we have initiated the adoption of low GHG emitting fuels. We plan to progressively optimize energy efficiency and advancing emerging decarbonisation objectives across operations.

Total Electricity Consumption (MWh)		
FY23	FY24	FY25
23,172.9	28,463.2	30,053.5

## Scope 1 and 2 Emissions

Scope 1 emissions, which are direct emissions, arise from sources owned or controlled by the company. For ABCTL, these emissions are primarily linked to the fuel consumed, emissions from the plants, and those from vehicles owned or controlled by the company, as well as activities or equipment associated with these emissions.

Total Scope - 1 Emissions ('000) t CO <sub>2</sub> e		
FY23	FY24	FY25
1.6	2	2.08

Scope 2 emissions are indirect and result from the generation of purchased energy. These emissions stem from the production of grid electricity and steam, collectively reported under Scope 2.

Total Scope - 2 Emissions ('000) t CO <sub>2</sub> e		
FY23	FY24	FY25
36.7	49	47

## Scope 3 Emissions

Scope 3 Category	Name of Category	Advanced Material Division (tCO <sub>2</sub> e)
Category 1	Purchased goods and services	3,93,499
Category 2	Capital Goods	4,715
Category 3	Fuel- and Energy-Related Activities	9,420
Category 4	Upstream Transportation and Distribution	10,049
Category 5	Waste Generated in Operations	4,747
Category 6	Business Travel	125
Category 7	Employee Commute	820
Category 9	Downstream Transportation and Distribution	4,508
<b>Total Emissions in FY25 (tCO<sub>2</sub>e)</b>		<b>4,27,882</b>

\* We may re-evaluate the applicability of other Scope 3 categories in future and report them as applicable.



Our commitment is centred on efficient energy use and optimizing our processes with Best Available Technologies (BAT). To support this, we have established key performance indicators (KPIs) and targets that are monitored at both the unit and corporate levels. We also continuously track other emissions from our production processes, ensuring our systems and processes not only comply with legal requirements but also help us maintain emission levels in line with global benchmarks.

## Decarbonization plans

We recognise decarbonisation as a strategic priority essential to maintaining operational resilience and contributing to global climate goals. Our approach focuses on reducing Scope 1 and Scope 2 emissions through energy-efficiency improvements, process optimisation, and a progressive shift toward cleaner energy sources.

Our roadmap aligns with the Aditya Birla Group's wider ambition to reduce emissions across key product lines and scale down the carbon intensity of manufacturing. We continuously monitor our operational footprint, adopt low-carbon technologies where practical, and evaluate opportunities to decarbonise heat, fuel, and electricity consumption across our divisions. Verified GHG inventories help us maintain transparency and track progress against reduction pathways in line with recognised methodologies and national standards.

Through targeted investments, responsible energy choices and rigorous performance tracking, we aim to achieve sustained emission reductions while supporting business growth and long-term environmental stewardship.

## Air Emissions

We monitor and manage air emissions across operations in accordance with regulatory standards and internal control systems. Emission sources are identified, measured, and controlled through process optimisation, pollution-control equipment, and regular compliance monitoring to minimise environmental impact and protect community and environmental health.

Air Emissions (MT)			
Parameters	FY23	FY24	FY25
SOx	0.13	0.13	0.2
NOx	0.95	0.96	0
TPM	0.11	0.33	0.01



## Water Stewardship

At ABCTL we align with this national vision by setting ambitious water conservation and recycling targets across our operations. Given the technological intensity of our chemical processes, we continue to invest in advanced water purification systems to ensure high-quality demineralized water for production. Our efforts are dedicated to optimizing water use and identifying innovative methods for efficiency and reuse. We also align with Thailand’s National Water Vision 2025 to ensure adequate and equitable access to quality water through efficient management and stakeholder participation.

<b>1.2 million m<sup>3</sup></b> Total Freshwater Withdrawal for FY 24- 25
<b>15.31 m<sup>3</sup>/MT</b> Water Intensity for FY 24-25

As a member of the World Business Council for Sustainable Development (WBCSD), the Aditya Birla Group actively promotes responsible water management through initiatives like the WASH Pledge, reflecting our ongoing commitment to safe drinking water, sanitation, and hygiene for our employees and communities.

We have adopted a comprehensive Water Stewardship Policy to minimize our environmental footprint and advance progress toward the global goal of ensuring sustainable water and sanitation for all. ABCTL actively engages in comprehensive water management strategies that focuses on legal compliance, risk assessment, and the minimization of water-related impacts across its operations. By implementing targeted action plans to reduce freshwater consumption through innovative practices such as recycling and reusing water, the company not only enhances its operational resilience but also contributes to the conservation of vital water resources. Furthermore, ABCTL fosters collaboration with stakeholders throughout the value chain to promote awareness and participation in sustainable water management initiatives, thereby reinforcing its dedication to enriching lives and protecting ecosystems for future generations.

Our approach includes measures such as wastewater recycling and reuse, ensuring continuous process optimization. Treated wastewater is reutilized through technologies like neutralization and ionization units and natural oxidation-based sewage treatment systems. This water is used within premises for utilities like gardening, cooling, and sanitation, significantly reducing external discharge.

We are exploring alternate sources, including partnerships for initiatives to recycle and reuse water at both operational and customer ends.

We are proactively diversifying our water sources to strengthen resilience.

To improve transparency and ensure accountability, we monitor our water usage monthly through metered readings across all facilities. This enables us to track actual consumption data and implement timely interventions for optimised water use.

In FY 2024-25, the total Fresh water withdrawal was recorded as 1.2 million m<sup>3</sup>.

Total Water Withdrawal (Million m <sup>3</sup> )		
FY23	FY24	FY25
1.1	1.5	1.2

Case Study: Wastewater Reuse Initiative by the plant
<b>Overview:</b> The Advanced Materials division undertook a wastewater reuse initiative focused on treating and recycling effluent from the T-172 facility. Launched in March 2023 and completed in September 2024, the project has substantially reduced wastewater generation and strengthened the organisation’s alignment with its broader sustainability commitments.

**Challenges Addressed:** Before the implementation of this initiative, the T-172 facility faced challenges related to excessive wastewater generation, leading to increased operational costs and environmental impact. The project effectively addressed these issues by redirecting wastewater to R-941 and R-9541, thereby minimizing overall discharge and enhancing sustainability.

**Operational Upgrades:** The initiative included critical upgrades such as the installation of a new pump and ON/OFF valve, optimizing production processes and improving efficiency while being environmentally considerate. This project is part of a broader program focused on sustainable operations, emphasizing strategic and continuous improvements.

**Achieved Impacts:**

- **Wastewater Reduction:** The project successfully reduced annual wastewater generation from 6,171 cubic meters to approximately 2,771 cubic meters, reflecting a significant decrease in resource waste.
- **Chemical Usage:** It decreased reliance on 50% concentration sodium hydroxide by 68 tons annually, minimizing harmful chemical usage.
- **Cost Savings:** The initiative has saved around THB 1.52 million in wastewater treatment costs each year.
- **Environmental Benefits:** The project has lowered greenhouse gas emissions by approximately 81.6 tons of CO<sub>2</sub>e per year, reinforcing the company's commitment to reducing its carbon footprint.

**Conclusion:**

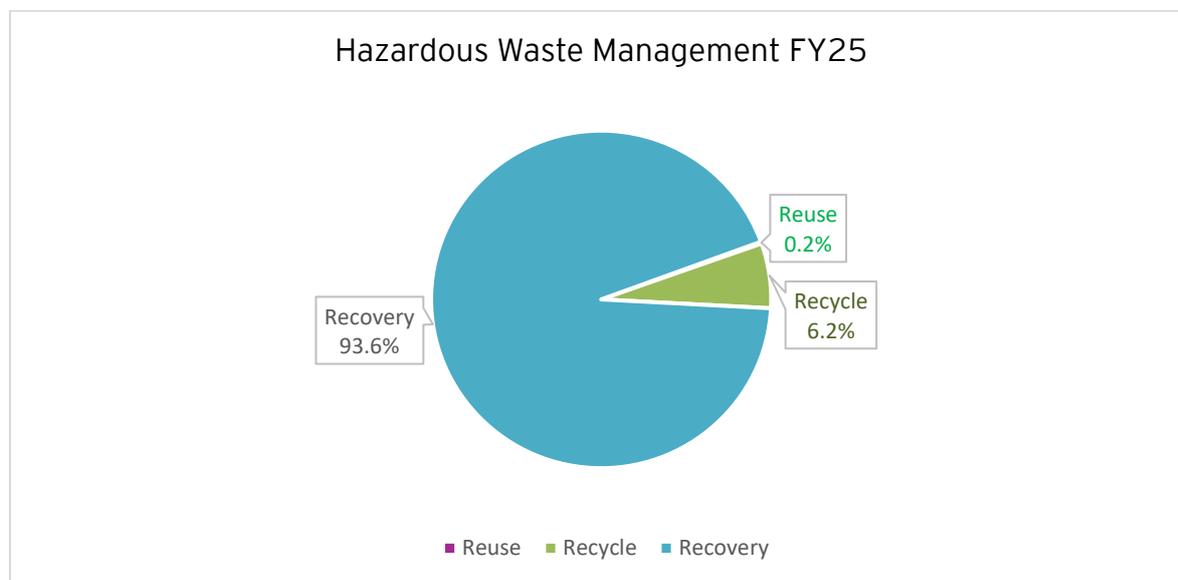
The implemented wastewater reuse initiative at ABCTL exemplifies the company's dedication to operational efficiency and sustainability. With substantial reductions in wastewater generation, chemical usage, treatment costs, and emissions, this initiative has made a meaningful impact on both operational and ecological fronts, paving the way for a more environmentally friendly production environment. The ongoing nature of the project, coupled with proactive budget planning, indicates a continual commitment to sustainability and resource optimization moving forward.

## Waste Management and Circular Economy

The chemical industry faces long-standing challenges related to waste generation due to the inherently reactive nature of its materials, which can pose significant environmental and safety risks. Recognizing this, we at ABCTL have prioritized responsible waste and effluent management, guided by the core principles of Reduce, Reuse, and Recycle. Furthermore, we have set an ambitious goal of achieving **Zero Waste to Landfill**, ensuring that all waste streams are managed responsibly and diverted from landfills through sustainable practices.

<b>14,062</b> <b>MT</b> Waste Generated for FY 24-25
<b>0.18</b> <b>MT/MT of Production</b> Waste Intensity for FY 24-25

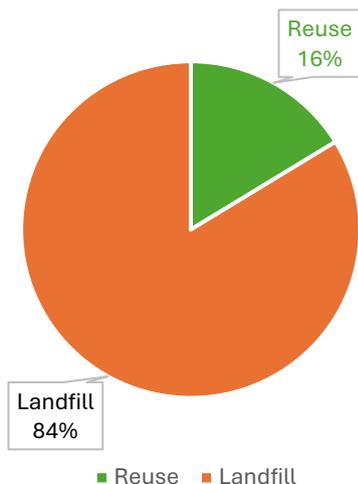
The Advanced Materials division has achieved the target of “Zero Waste to Landfill” for **Hazardous waste** in FY25 through diverting the waste to Reuse, Recycle and Recovery.



Waste Indicator	Quantity (MT)
Total Hazardous Waste <b>Generated</b>	12,143
Total Hazardous <b>Reused and Recycled</b>	777
Total Hazardous Waste <b>Recovered</b>	11,366

For the non - hazardous waste, **16% of the waste was reused** while the remaining was diverted to landfill.

### Non - Hazardous Waste Management FY25



Waste Indicator	Quantity (MT)
Total Non - Hazardous Waste <b>Generated</b>	1,919
Total Non - Hazardous <b>Reused and Recycled</b>	312
Total Non - Hazardous Waste to <b>Landfill</b>	1,607

Across all our units, strict procedures are followed for the segregation of hazardous and non-hazardous waste at source. Wastes are securely stored in designated areas with impervious flooring to prevent soil and groundwater contamination. Hazardous waste is handled in compliance with applicable regulations and is disposed of through authorized vendors registered with the concerned authorities.

We address key environmental challenges safe sludge disposal, waste management, soil protection, and pollution control through continuous investment in advanced, safer, and efficient waste treatment technologies, reinforcing our commitment to sustainability.



## Biodiversity

ABCTL's approach to biodiversity aligns with the ABG Sustainability Vision, which was introduced in 2012. This vision reflects our commitment to becoming the leading Indian conglomerate in sustainable business practices across our global operations. Environmental stewardship is a key element of our forward-looking strategy. Since 2016, we have elevated our focus on biodiversity by integrating it into our sustainable action plan.

Our biodiversity governance is guided by our group-wide Biodiversity Policy, which follows the 'No Net Loss' principle. This principle requires that any negative impact on biodiversity from our projects be offset by biodiversity gains through compensation measures. Our group-wide biodiversity policy includes established technical standards, and guidance notes to ensure our operations are aligned with this approach. In alignment with ABCTL's Environment Policy, we recognize the critical importance of preserving biodiversity and ecosystems.

<p><b>100%</b> Sites undergone biodiversity proximity screening, and assessed for Key Biodiversity Areas (KBAs)</p>
<p><b>100%</b> Compliance with national environmental clearance and land-use requirement</p>
<p><b>All operations sites</b>, are outside identified biodiversity-sensitive zones</p>

To strengthen biodiversity risk screening, ABCTL conducts location-based biodiversity assessments using internationally recognised tools, such as Integrated Biodiversity Assessment Tool (IBAT).

ABCTL - Advanced Materials division cares for the biodiversity around and applies pro-active measures through controlled land use, minimal emissions and effluents, responsible waste management, and continuous compliance with statutory environmental standards. Biodiversity considerations are integrated into environmental impact assessments, operational risk registers, and management reviews.

Through ongoing monitoring, regulatory compliance, and alignment with group standards, ABCTL - Advanced Materials seeks to prevent biodiversity loss, manage indirect impacts responsibly, and contribute to the long-term resilience of local ecosystems while supporting sustainable business operations.



## Product Stewardship

ABCTL upholds the highest standards of quality, safety and consistency throughout the lifecycle of its products. Guided by our Quality Policy we ensure that every product meets applicable statutory, regulatory, and customer-specific requirements. Robust quality-management systems operate across all sites, supported by certified processes, testing protocols and full traceability. Each product is accompanied by accurate labelling, Material Safety Data Sheets, and safe-handling instructions that help customers, distributors and transport partners manage our products responsibly.

Continuous monitoring, internal audits, and third-party certifications maintain the effectiveness of these systems. In addition, regular training sessions for employees, distributors, and transporters reinforce safe handling and storage practices, while incident reporting mechanisms ensure accountability and continuous improvement.

## Product Innovation/ Low carbon products

Innovation is central to our long-term growth and customer relationships. Our R&D teams focus on developing high-performance, resource-efficient, and lower-emission formulations that help customers achieve their sustainability goals. Environmental considerations including raw-material efficiency, safer chemistries and low-carbon process design, are integrated into product development. We actively explore alternatives to hazardous substances, promote recyclability, and optimise manufacturing to reduce energy use and emissions intensity.

Collaborative development with customers and research institutions enables us to pilot new technologies, improve resource efficiency and support circular solutions in end-of-life recovery.

## Life Cycle Assessment (LCA)

Life Cycle Assessments (LCA) is used to evaluate and manage the environmental impacts of our products across their value chain. In line with ISO 14040/44/67 standards, LCAs help us quantify emissions, resource use, waste generation, and upstream impacts, enabling informed product-design decisions and supporting our transition toward low-carbon and circular products.

ABCTL - Advanced Materials has covered 12 products under the LCA study through a global specialist and database provider: Sphera. It also covers product carbon footprint as per ISO 14067 as well as Environment Product Declaration as and when required by Customers.

Our LCAs are conducted with verified methodologies and high-quality life-cycle inventory datasets. Recent studies, carried out with LCA partner. The LCA uses operational data for FY 2024-25 and a verified database for background processes. This provides an accurate impact profile across categories such as climate change, resource depletion, and water use.

These insights guide improvements in material efficiency, energy optimisation, packaging, cleaner technologies, and supplier engagement. They also support customer requirements for environmental transparency, including product-level disclosure and sustainability certification.

The Advanced Materials division is preparing itself to comply with upcoming European requirement of Digital Product Passport (DPP).

## Social

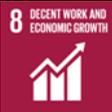
At the ABCTL - Advanced Materials, people and partnerships form the foundation of sustainable growth. The company's social stewardship extends beyond compliance, focusing on creating long-term value for employees, suppliers, customers, and communities.

The division nurtures a workplace built on safety, fairness, and respect, enabling employees and contractors to thrive through continuous learning, inclusion, and well-being. Across its operations, the company upholds ethical labour practices and promotes diversity as a source of strength and innovation.

Collaboration with suppliers and vendors is guided by transparency, shared responsibility, and adherence to environmental and social standards. With customers, the division prioritizes quality, safety, and trust, ensuring its products and services contribute to sustainable industrial value chains.

Through active community engagement, skill development initiatives, and social investment programmes, it continues to strengthen its connection with society building relationships that create shared progress and contribute to Thailand's broader sustainable development goals.

FY 2024-25 Highlights		
702 Total Workforce	1,659 Total Training Hours	34% Gender Ratio in the workforce (Total number of females/males)

Stakeholders Impacted				
<ul style="list-style-type: none"> <li>• Employees</li> <li>• Suppliers</li> <li>• Customers and Dealers</li> <li>• Local Communities</li> <li>• Industry Associations</li> <li>• Government and Regulatory Bodies</li> </ul>				
Material Issues				
<ul style="list-style-type: none"> <li>• Occupational Health and Safety</li> <li>• Diversity and Equal Opportunity</li> <li>• Customer Satisfaction</li> <li>• Communities</li> </ul>				
SDGs Alignment				
				
Supporting / Aligned Policies				
<ul style="list-style-type: none"> <li>• Health Policy</li> <li>• Human Rights Policy</li> <li>• Safety Policy</li> <li>• Responsible Supply Chain Policy</li> <li>• Product Stewardship Policy</li> </ul>				

**Message from**



**B. Venkataraman**  
Chief Marketing Officer, Advanced Materials

At Aditya Birla Chemicals - Advanced Materials, we create value through high-performance, innovative, and sustainable material solutions. Our portfolio—including water-borne epoxy systems, BPA-free epoxy resins, and products with an improved bio-index—helps our customers achieve their sustainability goals while delivering reliable performance. Sustainability is integral to our growth strategy and the way we do business.

Guided by the Aditya Birla Group principle of being “A Force for Good,” our patented Recyclamine® technology enables recyclability in thermoset composites, addressing a long-standing industry challenge. Our recyclable epoxy solutions for wind turbine blades support renewable energy generation worldwide, reinforcing our commitment to a circular and low-carbon future.

## HR Governance

ABCTL - Advanced Materials follows a structured HR governance framework that ensures human capital is managed responsibly and in alignment with business priorities, regulatory requirements, and our Group policies. Our governance approach covers the full employee lifecycle, including recruitment, onboarding, performance management, learning and development, compensation and benefits, engagement, and workplace well-being. Roles, responsibilities, and decision-making processes are clearly defined to ensure fairness, transparency, and consistency across the Aditya Birla Group.

Regular monitoring, internal reviews, and compliance checks help us assess the effectiveness of HR policies and practices. Insights from employee feedback, audits, and workforce analytics guide continuous improvement. Through this governance structure, we aim to build a safe, inclusive, and high-performing work environment that supports capability building, safeguards labour rights, and enables employees to grow alongside the organisation.

## Approach to Employee Growth

ABCTL - Advanced Materials considers its employees, workers, and contractors as the foundation of its success. The division promotes a fair, safe, and inclusive workplace that encourages growth, innovation, and accountability. Its approach integrates human rights, health, and safety principles with employee development and engagement, ensuring that everyone can contribute meaningfully to business objectives and shared progress.

**50%**  
Women in revenue-generating positions

## Talent Acquisition and Development

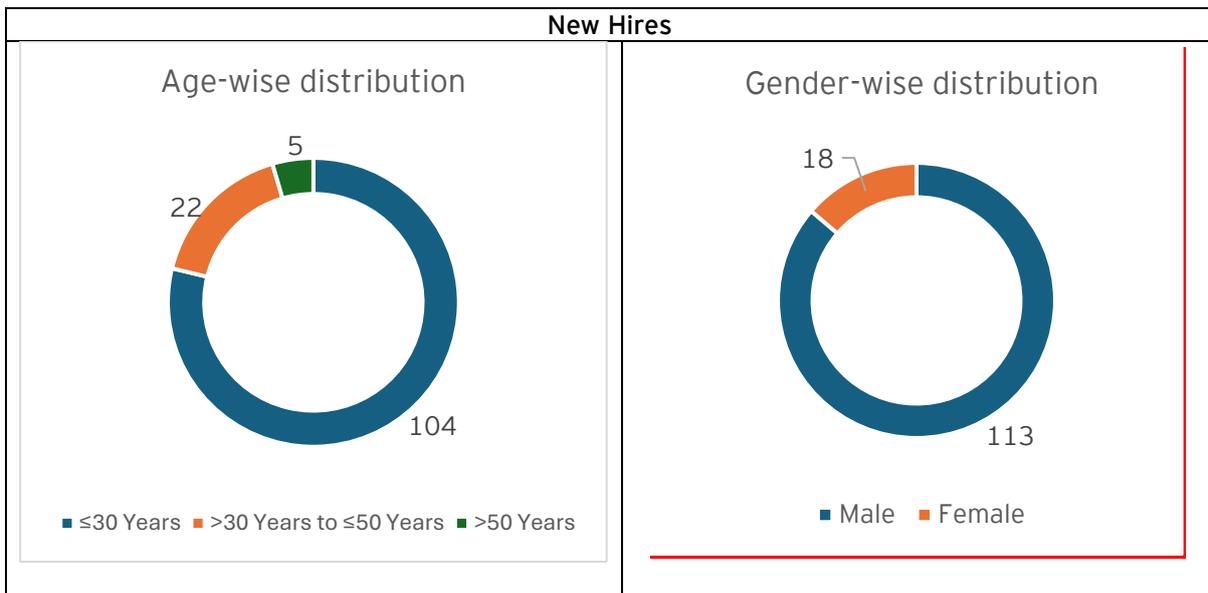
The company’s recruitment strategy is designed to attract and retain skilled individuals aligned with its values, purpose and operational excellence. The hiring decisions are guided by fairness, merit, and equal opportunity.

To ensure a transparent and efficient hiring process, we use digital platforms such as SAP and ByteHR for applicant tracking, workflow management, employee data, attendance, and payroll. Recruitment is further supported through online assessments, virtual interviews, and job portals including LinkedIn and JobThai.

Structured selection processes incorporate both technical and behavioural assessments. Collaboration with educational institutions, internship programmes, and graduate trainee initiatives helps build a future-ready talent pipeline. Workforce planning ensures capability alignment with evolving business needs, while onboarding programmes introduce new hires to our culture, safety practices, and operational expectations.

**Key highlights:**

- Total new hires during the year: **131**
- Attrition rate: **16%**
- Percentage of contractual worker: **29%**



**Programs and Initiatives for Talent Acquisition and Development**

- Engineering Leadership Program (ELP)
- Engineering Internship Program (EIP)
- MoU with Local Vocational College for Internship to students
- R&D Leadership Program

## Diversity and Inclusion

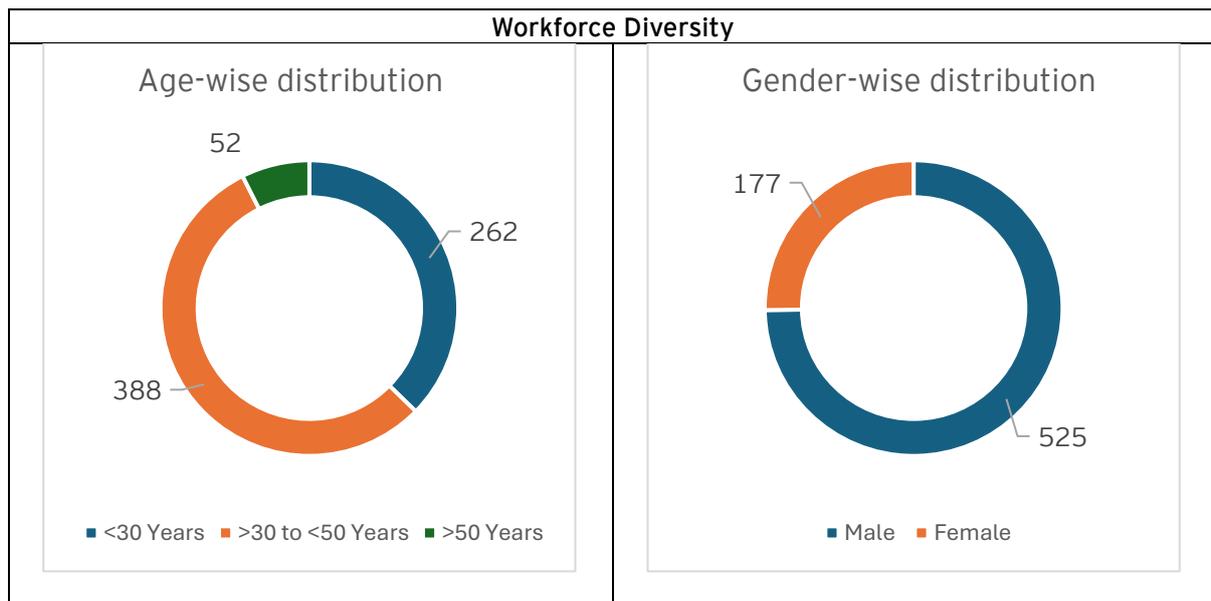
ABCTL - Advanced Materials values diversity as a source of innovation and performance. The company fosters a workplace culture that respects differences across gender, age, background, and perspective.

Discrimination, harassment, and bias are not tolerated in any form. Hiring and promotion decisions are based solely on qualifications, competence, and merit. Awareness sessions on inclusion and respectful behaviour are regularly conducted to strengthen workplace equity.

Gender balance and leadership representation are tracked to promote inclusive growth, while facilities and benefits are designed to support all employees equally. Survey tools such as Vibes Surveys and well-being assessments help us understand employee experiences and identify areas requiring targeted action to support inclusive growth.

### Key highlights:

- Female employees in total workforce: **25%**
- Female representation in STEM: **20%**
- Reported cases of discrimination or harassment: **0**



## Learning and Development

Continuous learning is central to ABCTL's people strategy. The company invests in skill enhancement through technical, behavioural, and leadership programmes tailored to various employee groups.

Digital tools such as 360-degree feedback, Leadership Competency Assessments, and Development Assessment Centres (DAC) support structured capability building and succession planning. These tools help identify strengths, development needs, and leadership potential.

Training covers safety, environmental awareness, digital literacy, and functional excellence. Employees are encouraged to participate in e-learning modules, cross-functional projects, and development programmes to broaden their experience and support long-term growth.



**Key highlights:**

- Total training hours conducted: **1,659**
- Average training hours per employee: **6.7**
- Percentage of workforce covered under training programmes: **100%**

	Training Topic	Average Hours	Coverage
Employees	Occupational Health and Safety Sustainability Human Resource Development Technical Soft Skills	3.2	100%
Workers	Occupational Health and Safety Sustainability Human Resource Development Technical Soft Skills	1.93	100%

**Leadership Development and Succession Planning**

We maintain a structured succession planning framework to ensure continuity of leadership and readiness for critical roles across the organisation. Key positions are mapped, and high-potential employees (HiPos) are identified through robust assessment processes, including competency evaluations and leadership potential reviews. HiPos are supported through targeted learning pathways, mentoring, stretch assignments, and development centres to strengthen capability and accelerate readiness.

Succession plans are reviewed regularly to address evolving business needs, emerging skill gaps, and organisational changes. This proactive approach builds a strong internal talent pipeline, reduces operational risk, and reinforces our long-term commitment to employee growth, leadership excellence, and sustainable human capital development.

## Reward and Recognition

ABCTL maintains a transparent, performance-based reward structure that motivates employees and acknowledges excellence. Annual performance appraisals are facilitated digitally through the 'Poornata' Portal, enabling goal setting, progress tracking, and developmental conversations.

Recognition programmes including long-service awards, innovation awards, and safety excellence acknowledgements reinforce a culture of ownership, discipline, and achievement.

**Key highlights:**

- Workforce covered under performance appraisal: **100%**
- Employees recognised under reward programmes: **100%**



## Employee Wellbeing and Benefits

Employee well-being is supported through a comprehensive benefits framework that includes health insurance, retirement plans, welfare funds, and leave entitlements. The company extends benefits to all categories of employees, workers, and contractors as applicable.

In addition to financial security, ABCTL supports employees through family-friendly policies such as maternity leave, flexible working arrangements where feasible, and medical assistance programmes.

The well-being initiatives cover physical and mental health, promoting holistic development and work-life balance.

### Key highlights:

- Employees covered under medical insurance: **100 %**
- Employees who availed parental leave: **3**
- Return to Work Rate of Employees and Workers who took Parental Leave: **100%**

Coverage of employee benefits:				
Category	Health Insurance Benefits	Accidental Insurance Benefits	Retirement Benefits	Parental Leave Benefits
Permanent Employees	100%	100%	100%	100%
Permanent Workers	100%	100%	100%	100%

### Mordee Application

As part of our ongoing efforts to strengthen employee well-being, we introduced the Mordee Application, a digital platform that supports mental, physical, and social health. The app offers resources such as stress-management tools, wellness challenges, health tips, and guided mindfulness exercises. Employees can track their progress, participate in interactive programmes, and receive personalised recommendations that promote healthier routines and improved work-life balance.

We monitor engagement trends and usage insights to assess the effectiveness of activities and refine them based on employee needs. Through the Mordee platform, we encourage a proactive and continuous approach to well-being, helping build a healthier, more engaged, and productive workforce.



## Employee Satisfaction

ABCTL regularly measures employee satisfaction and engagement using platforms such as 'Vibes Surveys' and other digital feedback tools. Insights from these assessments guide improvements in areas such as career development, recognition, leadership effectiveness, and workplace climate.

Feedback sessions, town halls, and open communication channels ensure that employees, workers, and contractors feel heard and included in organisational development.

### **Employee Satisfaction and Engagement - Vibes Survey**

We regularly assess employee satisfaction and engagement through the Vibes Survey, which captures feedback across work culture, leadership, career development, health and safety, recognition, and overall workplace experience. The survey provides actionable insights that help us strengthen employee engagement and organisational effectiveness.

During FY 2024-25, survey findings indicated strong overall satisfaction levels across businesses, reflecting a positive work environment and effective people practices. At the same time, the results highlighted opportunities to further enhance areas such as workplace safety, communication, and leadership engagement in specific operations. In response, we implemented targeted actions including leadership workshops, strengthened communication mechanisms, focused safety interventions, and expanded training and development programmes.

Survey outcomes and action plans are reviewed by management and integrated into ongoing improvement initiatives, reinforcing our commitment to a responsive, inclusive, and high-performing workplace.

## Human Rights

At ABCTL, we uphold and protect human rights across our operations, supply chain and the communities connected to our business. Our approach is guided by the Aditya Birla Group Human Rights Policy, international frameworks including the Universal Declaration of Human Rights, the ILO Core Conventions, UN Guiding Principles on Business and Human Rights, and national regulatory requirements. Our commitments extend to employees, contract workers, suppliers, transporters, security personnel and local ABCTL upholds the protection of human rights across its operations and supply chain, consistent with its Group Human Rights Policy. The company respects the rights of all employees, workers, and communities, ensuring fair treatment and equal opportunity.

Policies prohibit all forms of child labour, forced labour, discrimination, and harassment. The division ensures freedom of association, fair working hours, and safe working conditions for all personnel.

We prohibit child labour, forced or trafficked labour, discrimination, harassment, threats, intimidation, and abuse of authority. We ensure freedom of association, fair working hours, humane treatment, decent wages, and a safe and healthy workplace. We also recognise the rights of vulnerable groups including women, migrant workers, differently abled persons, minorities, and indigenous communities where relevant.

### Human Rights Due Diligence

In line with the Group's Human Rights Due Diligence (HRDD) framework, we conduct regular assessments to identify, prevent and mitigate potential risks across our sites, supply chain and contractor operations. These assessments include:

- Screening for risks across 40+ human rights categories such as equality, non-discrimination, forced labour, occupational safety, freedom of movement, and privacy.
- Site-specific heat maps that evaluate likelihood and consequence of impacts for our operations, suppliers and contractors.
- Corrective action plans to reduce criticality where risks are identified.
- Development of Human Rights Management Plans (HRMP) that outline mitigation measures, responsibilities, timelines and monitoring requirements.

### Training, Awareness and Capacity Building

We promote continuous awareness of human rights responsibilities across all levels. Our training approach aligns with ABG expectations to promote awareness through training and communication. The training agenda includes:

- Human rights fundamentals, including dignity, equality, fair treatment and safe working conditions.
- Prevention of, child labour, forced labour, and harassment.
- Rights of workers to organise and participate in collective bargaining.
- Behavioural expectations for supervisors and security personnel.
- Supplier and contractor expectations in line with our Code of Conduct.

#### Key highlights:

- Reported incidents of child or forced labour: **0**
- Human rights grievances received/resolved: **No grievances were received/reported**



### **Highlight - Human Rights Management Training**

At the ABCTL - Advanced Materials, we conducted a comprehensive training sessions that involved orientation on ESG frameworks, disclosures as well as enhanced awareness of over 40 internationally recognized human rights principles. The understanding of business and human rights, along with legal requirements and supply chain sustainability were highlighted. Institutions such as WBCSD, UDHR, ILO, UNGC, etc., were also touched upon. This training enabled the ABCTL workforce to understand the importance of human rights as well as safeguard the same.

### **Grievance Redressal and Access to Remedy**

We maintain a fair, transparent, and accessible grievance mechanism that enables employees, contractors, and supply-chain partners to raise concerns without fear of retaliation. In alignment with the UNGP Remedy pillar and Aditya Birla Group's expectations, grievances may be reported through multiple channels, including supervisors, HR representatives, designated grievance officers, or confidential reporting platforms.

All submissions are handled with strict confidentiality and investigated promptly in accordance with defined procedures. Outcomes are communicated to the concerned parties, and corrective actions are implemented where required. Insights from grievances are used to strengthen policies, reinforce preventive practices, and improve workplace culture.

By ensuring accessible and responsive avenues for reporting and remedy, we support a respectful work environment and uphold international labour and human-rights standards.

## Occupational Health and Safety

At ABCTL, ensuring a safe and healthy workplace is central to how we operate. We follow a prevention-led approach that integrates technology, training, strong governance, and active worker participation to minimise risks and safeguard all employees, workers, contractors, and visitors.

### Occupational Health and Safety Management System

We operate a comprehensive Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001, ABG Sustainability Standards, and applicable regulatory requirements. The system is implemented across all our sites and periodically assessed through the ABG SAQ Assurance Model, enabling continuous evaluation of safety performance and operational controls. Oversight is maintained through a joint governance structure comprising management, employee representatives, safety teams, and worker committees.

### Hazard Identification, Risk Assessment and Control

We apply structured and robust methodologies to identify and mitigate hazards associated with routine and non-routine activities. Our approach includes:

- **Hazard Identification and Risk Assessment (HIRA)** across all operations.
- **Tier-1 and Tier-2 risk assessment protocols** under ABG's Occupational Health Risk Assessment framework.
- **HAZOP studies** for process hazard analysis in complex and high-risk operations.
- Implementation of **Operational Control Procedures (OCPs)** and detailed **Work Instructions** for risk mitigation.
- **Permit to Work (PTW)** systems for confined space entry, hot work, work at height, electrical work, machine guarding, and other critical activities.
- **Management of Change (MoC)** and **Process Safety Management (PSM)** to reinforce operational integrity.
- **Pre-job toolbox talks**, job safety analysis and contractor briefings before any critical work begins.

These systems ensure risks are systematically identified, communicated, and effectively controlled.

### Behaviour-Based Safety and Digital Monitoring

We have embedded Behaviour-Based Safety Observation (BBSO) into our operations to strengthen our safety culture. Through a digital BBS platform, employees and supervisors can record safe observations, hazardous conditions, and near-miss incidents in real time. A Pre-Startup Safety Review was completed to ensure the facility is ready for safe operation. All safety requirements, controls, and procedures were verified and found acceptable for startup. Insights from this data support targeted interventions, behavioural improvements, and capacity building.

### Incident Reporting, Corrective Actions and Worker Rights

All employees and workers have unrestricted access to report hazards, unsafe acts, or near-misses through an online incident-reporting system. They have the right to stop or refrain from unsafe work without any fear of retaliation. Each incident is analysed through root-cause analysis, followed by Corrective and Preventive Actions (CAPA). Lessons learned are shared across teams to avoid recurrence and strengthen organisational learning.



## Training, Competency and Capacity Building

We invest in continuous training and competency development to build a safety-first mindset. Our programmes include:

- Mandatory safety induction for all new employees, contract workers, transporters, and security staff.
- Periodic refresher courses on safe work practices, PTW protocols, emergency response, and life-saving rules.
- Awareness campaigns and educational programmes that reinforce risk perception and safe behaviour.
- Specialised training for high-risk tasks and chemical handling.

Mock emergency drills including fire, chemical release, evacuation, and disaster scenarios are conducted across all divisions to assess preparedness and response effectiveness.

## Health Surveillance, Medical Facilities and Well-Being

We provide continuous access to occupational and non-occupational medical and healthcare services. Our health management approach includes:

- Periodic medical check-ups for employees and workers based on risk categories.
- Occupational health surveillance for exposure-prone activities.
- Continuous monitoring of indoor and outdoor work environments.

These measures support early detection, prevention, and holistic well-being.

## Audits, Governance and Continuous Improvement

A multi-layer assurance mechanism ensures strong oversight:

- Routine safety audits by central and departmental safety committees.
- Internal audits covering compliance with SOPs, PTW, OCPs, and statutory requirements.
- Group assurance audits to validate the effectiveness of the Safety Framework.
- Encouraging employees across levels to propose improvements in safety practices.

This structured approach supports a culture of accountability, transparency, and continuous improvement.

### Key highlights:

- Total Cumulative (since 2017) LTI Free Million Man-hours: **14.8**
- **Zero Fatalities** and **Zero LTIs** since last 9 Years
- Lost Time Injury Frequency Rate (LTIFR):
  - Employees: **Zero**
  - Contractors: **Zero**
- Total safety training hours: **632**
- Health check-up coverage: **100 %**



- Site covered under ISO 45001: Yes

#### Safety Performance:

Given the handling of hazardous materials, chemicals and processes, the site has prioritized process safety by eliminating risks at the source rather than relying on controls. Over the past few years, key hazardous inventories were systematically removed that included demolition of older congested structures to reduce worker's exposure. Major plant upgrades were engineered with inherently safer design and advanced automation. Complementing digital tools such as DCS and ESD integration, real - time dashboards, CCTV surveillance, and e - Permit to Work has enhanced visibility and safe execution. These combined actions have meaningfully reduced incident risk, improved compliance and reinforced trust with regulators and the surrounding community.

### **Chemical Management and Handling**

Our operations involve handling reactive and volatile chemicals across all process stages, requiring strict adherence to safety protocols. We take responsibility for educating our suppliers, vendors, and customers on product lifecycles to prevent any harm to people, the environment, or infrastructure. Hazardous chemicals such as Toluene, Bisphenol, Epichlorohydrin and other acids are managed under applicable safety regulations through well-defined standard operating procedures and robust management systems.

Workplace and process safety have been strengthened with expert guidance, and all units comply with relevant statutory, environmental, and safety requirements. The facilities are certified for quality, environmental, and occupational health and safety management systems.

ABCTL - Advanced Materials follows global material handling standards and ensures safe product usage through detailed Material Safety Data Sheets (MSDS) that outline chemical composition, protective measures, and environmental and health precautions. Product packaging also carries handling and safety guidance.

## Supply Chain Sustainability

<p>Message From</p>  <p><b>Biju Mathew</b> Chief Supply Chain Officer - Global Chemicals Business</p>	<p>ABCTL - Advanced Materials has adopted responsible sourcing for the purchase of raw materials and are on the pathway to achieve ISO 20400 certification.</p> <p>We aim to foster supplier transparency, innovations, and a measurable progress in alignment with the ABG's goal of achieving Net Zero by 2050. We apply a strict supplier Code of Conduct covering the principles of human rights, labour practices and environmental protection.</p> <p>Suppliers are selected, audited, and evaluated based on quality, compliance, and sustainability performance ensuring ethical, accountable, and sustainable operations across the supply chain.</p> <p>We have strengthened our Scope-3 emissions calculations to better understand and reduce value-chain impacts</p> <p>To promote excellence and inclusivity across our supply network, we recognize outstanding suppliers through multiple award categories including Newcomer, Women-Focused, Small Supplier, and Innovation and Sustainability Awards encouraging continuous improvement and diversity within our ecosystem.</p>
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Our supply chain is integral to ensuring operational continuity and improving sustainability performance for the division. We work closely with suppliers, contractors, logistics partners, and service providers, guided by principles of integrity, transparency, and responsible conduct. Sustainability expectations span the full lifecycle of procurement from sourcing and storage to logistics and distribution, ensuring that ethical behaviour, human rights, safety, and environmental responsibility are upheld at every stage.

Our approach aligns with national regulations, global sustainability expectations, and our internal governance framework, including the Supplier Code of Conduct, Responsible Supply Chain Policy, and Transport Policy. During FY 2025, we strengthened our procurement systems by incorporating the principles of ISO 20400 Sustainable Procurement, ensuring that sustainability considerations are integrated into decision-making, supplier engagement, and risk management.

### Key highlights:

- Suppliers who acknowledged and signed the Code: 100% of all Critical Suppliers.
- Supplier training and awareness sessions: Conducted for all critical suppliers.
- Non-compliance cases resolved through corrective actions: 100%.
- Supplier grievances received: Nil.
- Reported incidents of child, forced or compulsory labour: Nil.

### Supplier code of conduct

ABCTL - Advanced Material's supplier Code of Conduct sets out the standards we expect from all suppliers, including contractors, transporters and service partners. It outlines requirements on labour practices, occupational health and safety, environmental management, ethical conduct and regulatory compliance.

We expect our suppliers to:

- Ensure safe working conditions and fair treatment of workers,
- Prohibit child labour, forced labour and discrimination,
- Protect confidential and proprietary information,



- Comply with applicable environmental and social regulations, and
- Demonstrate responsible resource use and pollution prevention.

All suppliers are required to formally acknowledge and sign the Code at onboarding. We conduct orientation sessions, periodic refresher programmes and compliance reviews. When deviations are identified, corrective-action plans are agreed and monitored to closure. A confidential grievance channel is available for suppliers and supply-chain workers to raise concerns safely.

## Responsible sourcing

Our responsible sourcing approach ensures that procurement decisions consider social, environmental, and economic aspects. We follow fair, transparent, and traceable procurement practices that support long-term resilience and strong supplier relationships.

Our Group-level Supply Chain and Procurement Policy guide partner selection and encourages sourcing from suppliers with strong governance practices and responsible environmental and social performance. At ABCTL, we have our Responsible Supply Chain Policy and the Transport Policy as well. We support suppliers through capability-building programmes to help them improve operational efficiency and adopt cleaner technologies. To strengthen resilience, we are progressively diversifying our supplier base to reduce dependencies on single geographies. The company's sourcing practices aim to ensure that goods and services are procured responsibly, considering economic, social, and environmental considerations. Procurement decisions are guided by fairness, traceability, and long-term partnership development rather than short-term commercial gains.

All sourcing activities are governed by the company's Supply Chain and Procurement Policy, which emphasises compliance, transparency, and collaboration. Preference is given to suppliers who demonstrate strong governance, environmental responsibility, and respect for workers' welfare. The company also promotes local sourcing to strengthen regional economies and reduce logistics-related emissions.

Regular engagement meetings and capacity-building programmes enable suppliers to improve process efficiency, adopt cleaner technologies, and minimise waste generation. Traceability of critical raw materials to their origin is a growing area of focus, ensuring that materials are sourced ethically and responsibly.

### Key highlights:

- New Suppliers evaluated on sustainability and ethical parameters: **100%**
- Suppliers supported through performance improvement initiatives: All critical suppliers
- Suppliers evaluated on environmental, labour, and governance parameters: All critical suppliers
- Critical raw materials traceable to origin: 100%

## Supplier screening and assessment

We are implementing a structured supplier-assessment framework that covers pre-qualification, onboarding, and periodic review.

Our evaluation criteria include regulatory compliance, labour standards, health and safety performance, environmental management, and ethical conduct. This approach reflects our focus on risk-based prioritisation and continuous improvement.



Suppliers are categorised based on risk and assessed through self-evaluation tools, documentation checks, and on-site audits. High-risk categories receive enhanced scrutiny.

We are developing a supplier scorecard to embed sustainability metrics directly into procurement decisions. ABCTL is implementing a structured supplier-assessment framework to strengthen sustainability performance and risk management across its value chain. The framework ensures that suppliers are evaluated at pre-qualification, onboarding, and review stages on parameters including regulatory compliance, labour practices, occupational safety, environmental performance, and ethical behaviour.

The current instated vendor assessment procedure for Aditya Birla Chemicals (Thailand) Ltd. evaluates potential contractors and suppliers of raw materials and services to ensure they meet company specifications. New suppliers are required to submit samples, specifications, and relevant certifications such as ISO 9000, which the purchasing department reviews to develop Raw Material Approval Reports. Approval status is determined through the Vendor Assessment Questionnaire, where scores indicate whether a supplier is accepted, requires an audit, or is rejected. Additionally, a Supplier Award program recognizes high-performing suppliers, promoting continuous improvement and sustainability efforts. Overall, this procedure ensures that vendors meet high standards of quality and reliability, supporting the company's operational goals.

Suppliers are categorised by risk and assessed through self-evaluations, document reviews, and on-site audits. High-risk suppliers receive targeted engagement and support to address improvement areas, while new suppliers are progressively integrated into the assessment system. A supplier scorecard approach is being developed to embed sustainability criteria directly into procurement decisions.

In alignment with responsible logistics practices, we also monitor its transportation and delivery partners. Regular driver-safety training, fuel-efficiency initiatives, and emission-tracking mechanisms are helping to reduce the carbon footprint of logistics operations.

#### **Key Highlights:**

- Integrate sustainability screening for all new supplier evaluations FY 2026 onwards
- Achieve 100% supplier coverage under the assessment framework by FY 2026
- Basis the screening, conduct regular supplier audits for high-risk categories
- Establish supplier scorecards incorporating sustainability parameters

#### **Quality Assurance, Traceability and Logistics Safety**

Quality assurance is crucial, particularly for materials utilized in food-grade and sensitive applications. Quality begins with the careful selection of suppliers and their market credibility. We prioritize sourcing incoming raw materials from the top five global/local manufacturers in their respective fields. This is complemented by comprehensive audits of their processes and site visits. All incoming raw materials are meticulously tracked through an OCR process and barcoding system, ensuring that all Goods Receipt Notes (GRNs), issue passes, and other transactional data are recorded through automated interventions.

All incoming raw materials undergo laboratory testing, packaging checks, and vessel inspections. Any non-conforming material is quarantined until resolved. Through lot-level tracking, we maintain complete traceability and can respond quickly to deviations. For ABCTL - Advanced Materials, the safe movement of hazardous materials remains a key priority, with detailed guidelines in place to ensure proper handling, secure transport, and effective emergency preparedness. Personnel involved in

transporting hazardous materials receive regular training on emergency procedures and safe-handling practices. Vehicles used for hazardous material transport are equipped with monitoring systems to track route adherence, speed limits, and scheduled rest points, and movements are restricted to predefined safe routes. Training on the safe handling of specific hazardous substances is also provided to relevant external partners and stakeholders. Additionally, safety compliance requirements are embedded in supplier and transporter contracts to ensure consistent standards across the supply chain.

## Integrating Sustainable Procurement Practices

We integrate the principles of Sustainable Procurement across our sourcing and logistics activities to strengthen governance, improve supplier performance, and reduce sustainability risks. These principles guide how we plan, evaluate, select, engage and monitor suppliers. Our approach includes:

### Embedding sustainability in procurement processes

- Ensuring decisions reflect environmental, social, and ethical considerations.

### Applying risk-based prioritisation

- Directing due diligence efforts to higher-risk suppliers and materials.

### Considering lifecycle impacts

- Including emissions, transport risks, resource efficiency, and waste generation.

### Strengthening accountability

- Documented procedures and clear responsibilities within procurement teams.

### Supporting suppliers through capability-building

- Collaborative engagement, and joint improvement efforts

### Integrating sustainability metrics into procurement KPIs

- Supplier assessments, and long-term sourcing strategies.

These practices support a supply chain that is reliable, ethical, and environmentally responsible.

## Supplier Grievance Redressal

We are strengthening our engagement with suppliers by establishing a structured and accessible grievance-redressal mechanism. The system provides suppliers, contractors and supply-chain workers with a confidential and secure platform to raise concerns related to labour practices, working conditions, ethical conduct, safety issues, environmental impacts, or procurement processes.

Our mechanism includes clear timelines for acknowledgment, investigation and resolution, along with escalation pathways where required. All grievances are reviewed impartially, and corrective actions are tracked to closure. Insights from submitted grievances feed into our supplier assessments, responsible-sourcing practices and capacity-building efforts, enabling us to improve transparency, strengthen trust and enhance the overall sustainability performance of our supply chain.

ABCTL - Advanced Materials places customers at the centre of its operations, ensuring that their needs, safety, and satisfaction guide product development, service delivery, and innovation. The company strives to build long-term relationships through transparent communication, product reliability, and responsible practices that meet both current and future expectations of its domestic and international customers.

## Customer satisfaction and feedback

Customer satisfaction is a key driver of ABCTL - Advanced Material's operational approach. The company actively engages with customers through structured mechanisms such as surveys, technical visits, audits, feedback forms and virtual interaction platforms. These channels help our company to understand evolving needs, analyse product performance, and identify service improvement opportunities.

Insights gathered through these engagements are shared with relevant internal teams to enhance product quality, service reliability and deliver efficiency. A formal grievance management process ensures that all customer concerns are logged, categorised, investigated and resolved within the defined turnaround time.

ABCTL - Advanced Materials maintains consistent communication through product review meetings, satisfaction surveys and collaborative technical workshops. Feedback collected through these channels also informs innovation programmes and operational refinement.

In addition, ABCTL - Advanced Materials engages customers specifically on sustainability-related topics. Customers regularly receive information on the company's sustainability goals, initiatives, certifications and relevant documentation. The Sustainability Dream Team also interacts directly with customers to address queries and share updates on sustainability practices and performance.

## Customer Grievance Redressal

We value the trust that our customers place in us and recognise that careful attention to their concerns is essential for sustaining strong relationships and continuous improvement. Our customer grievance redressal mechanism is designed to be accessible, responsive and transparent, enabling us to capture feedback, resolve issues, and enhance our products and services.

### How We Handle Customer Grievances

- **Accessible channels** - Customers can submit concerns via email, telephone, or our website, supported by local customer-service teams to ensure language and regional relevance.
- **Acknowledgement and tracking** - Every grievance is logged in our system, acknowledged within a defined timeframe, and assigned a case number for tracking.
- **Assessment and response** - We evaluate each case, determine root cause, and define corrective or preventive actions. Our cross-functional teams covering quality, logistics, safety and sustainability review high-impact issues.
- **Resolution and closure** - We communicate our response to the customer, implement actions, and follow up to confirm satisfaction. A feedback loop ensures lessons learned are incorporated into product, process and service improvements.
- **Escalation and oversight** - For unresolved or complex cases, we escalate to senior management. Our governance framework monitors trends, root-cause categories and improvement actions, ensuring systematic resolution and continuous refinement.

## Integration with Sustainability and Quality

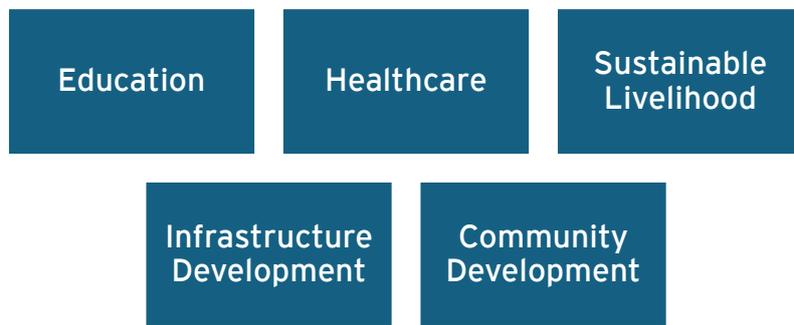
We view customer grievances as important signals for product stewardship, supply-chain performance, and sustainability outcomes. Concerns related to safety, quality, packaging, transport conditions, or ethical sourcing are fed into our management systems and sustainability governance. This enables us to respond not only to specific complaints but also to systematic issues, aligning our approach with our commitment to responsible operations.



## Community Engagement

At ABCTL - Advanced Materials, we recognize our community stakeholders to be integral of our journey, contributing not only through their trust and support but also through their enduring partnership in our growth. For us, community engagement is not just a responsibility, it is a core value embedded in our operational and strategic approach. We actively involve local stakeholders in participatory decision-making processes to ensure that our initiatives are responsive to the most pressing and relevant needs. Our commitment to sustainability extends well beyond our business operations, as we strive to create a meaningful and lasting impact in the communities we serve. As part of the Aditya Birla Group, Corporate Social Responsibility (CSR) is a fundamental pillar of our corporate philosophy. Our CSR efforts are focused on long-term community empowerment, guided by the principles of collaboration, accountability, and sustainable development. In alignment with this vision, we have identified five key focus areas to drive inclusive and holistic community development.

### CSR Thematic areas



<b>CSR Spend (FY 2024-25) in THB</b> Advanced Materials - 3,54,675	<b>No. of Beneficiaries</b> Advanced Materials- 34,356
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### CSR Programs

#### Education:

- Provided scholarships to students within the Islamic community.
- Supported educational scholarships for novices at the Office of the Area General Buddhist Education.
- Sponsored the robe offering ceremony for Rayongwittayakom Nikomuttasahakam School.
- Distributed stationery to students in celebration of National Child's Day.
- Provided lunch for students during National Press Day 2025.
- Collaborated with WHA CSR Group to conduct a "Safe Driving" training course for students at Wat Huaypong School.

#### Healthcare

- Assisted underprivileged patients by supplying medical resources to the Siam Ruamjai Foundation.
- Contributed budget and rice to visit diabetic patients during the annual merit-making event organized by the Rayong News Family Association.

#### Sustainable Livelihood

- Supported initiatives for sewing with cotton waste.
- Provided resources for sewing remnants of cloth on multiple occasions.
- Funded a football competition in observance of World No Tobacco Day.
- Supplied cleaning equipment to various communities on multiple occasions.
- Constructed a balcony with reinforced concrete and guard rails for the benefit of the Khon Hin 2 community.



- Contributed to community-based tourism initiatives in the Wat Sopon Community.

#### **Infrastructure Development:**

- Supported the installation of water tanks in multiple instances.
- Donated to the construction of the Buddha statue "Phra Yu Lai" at Maptaphut Samakki Shrine.
- Enhanced the landscape around community activity areas.
- Conducted the ceremony for mounting the gable finial at Soponwanaram Temple.
- Provided funding for the Maptaphut Walk and Run Mini Marathon.
- Supported the Kathin ceremony in 2024.
- Contributed budget and drinking water for a cleaning activity on Father's Day 2024.

#### **Community Development**

- Provided funding to various communities for organizing the Songkran Festival.
- Supplied cleaning equipment to communities in honor of H.M. Queen Suthida's birthday.
- Engaged in reforestation efforts.
- Implemented the Epoxy Go Green initiative at local schools.
- Participated in merit-making activities on Buddhist Lent Day.
- Supported the installation of signage for the "Temple Project in Rayong Province Free of Smoking and E-Cigarettes" in various temples.
- Contributed to the Vegetarian Festival 2024.
- Distributed New Year gifts to the Elder Club.
- Provided food for merit-making at WHA Industrial Estate.
- Supplied gifts for the annual temple fair.
- Supported the local tradition of "Kao Lam Merit."
- Participated in the Buddha Image Casting Ceremony at Payoon Temple.

## UN Sustainable Development Goals

Aditya Birla Chemicals Thailand Limited (ABCTL) is deeply committed to advancing the United Nations Sustainable Development Goals (SDGs), a global framework adopted by all UN member nations in 2015 to drive sustainable, inclusive, and equitable growth. These goals serve as a universal call to action to end poverty, protect the planet, and ensure peace and prosperity for all. Aligned with this vision, ABCTL integrates the SDGs into its corporate philosophy and business operations, addressing interlinked economic, social, and environmental priorities across its value chain.



The Company places the health, safety, and well-being of its employees at the forefront of its operations. ABCTL undertakes regular safety training sessions and awareness to strengthen workplace safety culture and minimize occupational hazards. Holistic employee well-being is also promoted through initiatives such as health insurance coverage and long-term incentives to enhance work-life balance and employee satisfaction.



ABCTL is an equal opportunity employer, committed to fostering a diverse and inclusive workplace that empowers employees irrespective of gender, background, or identity. The Company continues to promote gender diversity through recruitment initiatives and equitable workplace policies. This commitment extends beyond compliance, reflecting ABCTL's belief that diversity strengthens innovation, collaboration, and organizational resilience.



Recognizing water as a critical natural resource, ABCTL is in the process of adopting a comprehensive water stewardship approach to ensure sustainable management across its facilities. The Company focuses on water efficiency, reuse, and recycling through Sewage and Effluent Treatment Plants (STPs and ETPs), ensuring that treated water is reused within operations. The Company also promotes rainwater harvesting and groundwater recharge initiatives, contributing to replenishment of local water tables and long-term water security.



ABCTL aims to enhance operational energy efficiency through process optimization, equipment upgrades, and regular quality checks. As the Company is into a chemical domain, the focus on a renewable and positive transition is key. This comes with continued and consistent focus on expanding its clean energy portfolio and improving its energy mix.



Innovation and research form a central pillar of ABCTL's sustainability strategy. The Company invests in research and development to create technologically advanced, energy-efficient, and environmentally responsible products and solutions. Continuous innovation enables ABCTL to address customer needs while reducing lifecycle environmental impacts. The RandD function also supports process improvements, emissions reduction, and operational efficiency, reinforcing the Company's leadership in sustainable engineering and manufacturing excellence.



ABCTL's Corporate Social Responsibility (CSR) framework is designed to promote inclusive development and enhance the quality of life of communities in and around its operational areas. The Company's CSR programs focus on key themes such as education, healthcare, livelihood generation, environmental conservation and skill development. Through these initiatives, ABCTL seeks to create long-term social impact and support equitable economic progress. The Company engages closely with local communities and partners with NGOs and government agencies to ensure that its interventions are need-based, participatory, and outcome-oriented.



Understanding the growing pressure on natural resources, ABCTL emphasizes responsible resource consumption across all business functions. The Company continuously strives to minimize its ecological footprint through efficient water, energy, and material management. Circular economy principles are integrated into operations through waste reduction, recycling, and increased reliance on renewable and alternative resources.



ABCTL also upholds the principles of biodiversity conservation. ABCTL actively engages in afforestation and biodiversity restoration initiatives, including plantation drives and habitat improvement projects around its operational sites, contributing to ecosystem resilience and carbon sequestration.



The Company is guided by a strong commitment to ethical business conduct, transparency, and corporate governance. ABCTL enforces a zero-tolerance policy toward bribery, corruption, and unethical behaviour. Its Vigil Mechanism and Whistle Blower Policy enable employees, vendors, and other stakeholders to report concerns in a secure and confidential manner. The governance framework ensures integrity, accountability, and transparency in all aspects of business operations.



Recognizing the importance of collaboration in driving sustainable progress, ABCTL actively participates in industry partnerships and knowledge networks. Through these alliances, ABCTL contributes to shaping a responsible and resilient industrial ecosystem while advancing collective action toward the Sustainable Development Goals.

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GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	49
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	48
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	54, 55
	413-2	Operations with significant actual and potential negative impacts on local communities	54, 55
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	55
	414-2	Negative social impacts in the supply chain and actions taken	54
GRI 415: Public Policy 2016	415-1	Political contributions	-
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	55
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	55

GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labeling	57
	417-2	Incidents of non-compliance concerning product and service information and labeling	57
	417-3	Incidents of non-compliance concerning marketing and communications	57
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	57

## SASB Index

SASB Index			
Topic	Metric	Code	Page no.
Greenhouse Gas Emissions	Gross global Scope 1 emissions and percentage covered under emissions-limiting regulations	RT-CH-110a.1	36
	Strategy or plan to manage Scope 1 emissions, reduction targets, and performance analysis	RT-CH-110a.2	36
Air Quality	Air emissions of NO <sub>x</sub> (excluding N <sub>2</sub> O), SO <sub>x</sub> , VOCs, and hazardous air pollutants (HAPs)	RT-CH-120a.1	37
Energy Management	(1) Total energy consumed, (2) % grid electricity, (3) % renewable energy, (4) total self-generated energy	RT-CH-130a.1	36, 37
Water Management	(1) Total water withdrawn, (2) total water consumed; % in high or extremely high water-stress regions	RT-CH-140a.1	37
	Number of incidents of non-compliance with water quality permits, standards, and regulations	RT-CH-140a.2	-
	Description of water management risks and mitigation strategies	RT-CH-140a.3	25
Hazardous Waste Management	(1) Hazardous waste generated, (2) percentage recycled	RT-CH-150a.1	40
Community Relations	Engagement processes to manage risks and opportunities related to community interests	RT-CH-210a.1	24, 25
Workforce Health and Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for direct and contract employees	RT-CH-320a.1	51
	Efforts to assess, monitor, and reduce long-term health risks to employees and contractors	RT-CH-320a.2	48 - 51
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	-
Safety and Environmental Stewardship of Chemicals	% of products containing GHS Category 1 and 2 hazardous substances and % assessed for hazards	RT-CH-410b.1	-

	Strategy to manage chemicals of concern and develop safer alternatives	RT-CH-410b.2	52
<b>Genetically Modified Organisms (GMOs)</b>	Percentage of products by revenue containing GMOs	RT-CH-410c.1	-
<b>Management of Legal and Regulatory Environment</b>	Corporate positions on environmental and social regulations or policy proposals	RT-CH-530a.1	14 - 16
<b>Operational Safety, Emergency Preparedness and Response</b>	Process Safety Incident Count (PSIC), Total Incident Rate (PSTIR), Severity Rate (PSISR)	RT-CH-540a.1	-
	Number of transport incidents	RT-CH-540a.2	-

## Glossary

3Rs	Reduce, Reuse, and Recycle
ABCTL	Aditya Birla Chemicals (Thailand) Limited
ABCTL- AM	Aditya Birla Chemicals (Thailand) Limited- Advanced Materials
ABG	Aditya Birla Group
AMCHAM	American Chamber of Commerce in India
ASEAN	Association of Southeast Asian Nations
BAT	Best Available Technologies
BH	Business Head
CAPA	Corrective and Preventive Actions
CCTV	Closed Circuit Television
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CFT	Cross Functional Teams
CHRO	Chief Human Resources Officer
CSO	Chief Sustainability Officer
CSR	Corporate Social Responsibility
CSR-DIW	Corporate Social Responsibility, Department of Industrial Works
DAC	Development Assessment Centres
DCS	Distributed Control System
DPP	Digital Product Passport
EIP	Engineering Internship Program
ELP	Engineering Leadership Program
ERM	Enterprise Risk Management
ESD	Electrostatic Discharge
ESG	Environment, Social and Governance
ETPs	Effluent Treatment Plants
EUR	Euro
FY	Financial Year
GHG	Greenhouse Gases
GRNs	Goods Receipt Notes
HDI	Human Development Index
HiPos	High-potential employees
HIRA	Hazard Identification and Risk Assessment
HRDD	Human Rights Due Diligence
HRMP	Human Rights Management Plans
IBAT	Integrated Biodiversity Assessment Tool
IC	Internal Committee
ICCs	Internal Complaints Committees
IEAT / I-EAT	Industrial Estate Authority of Thailand
IFC	International Finance Corporation
ILO	International Labour Organization
ISO	International Organization for Standardization
IT	Information Technology
KBAs	Key Biodiversity Areas
KPIs	Key Performance Indicators
LCA	Life Cycle Assessments
LTIFR	Lost Time Injury Frequency Rate
m <sup>3</sup>	Meter cube
MoC	Management of Change
MSDS	Material Safety Data Sheets
MT	Metric Ton
OCED	Organisation for Economic Co-operation and Development
OCPs	Operational Control Procedures

OCR	Optical Character Recognition
OEMs	Original Equipment Manufacturers
OHSAS	Occupational Health and Safety Assessment Series
OHSMS	Occupational Health and Safety Management System
PCD	Pollution Control Department
PoSH	Prevention of Sexual Harassment
PSM	Process Safety Management
PTW	Permit to Work
R&D	Research and Development
RMB	Renminbi
RTM	Resin Transfer Moulding
SAP-ERP	Systems, Applications, and Products in Data Processing - Enterprise Resource Planning
SAQs	Self-Assessment Questions
SASB	Sustainability Accounting Standards Board
SBUs	Strategic Business Units
SET	Stock Exchange of Thailand
STEM	Science, Technology, Engineering, and Mathematics
STPs	Sewage Treatment Plants
TCFD	Task Force on Climate-related Financial Disclosures
tCO <sub>2</sub> e	Ton Carbon Dioxide Equivalent
THB	Thai Baht
TJ	Tera Joules
UDHR	Universal Declaration of Human Rights
UN SDGs	UN Sustainable Development Goals
UNGC	United Nations Global Compact
USD	US Dollar
VOC	Volatile Organic Compound
WASH	Water, Sanitation and Hygiene
WBCSD	World Business Council for Sustainable Development
WBCSD	World Business Council for Sustainable Development
YoY	Year on Year

## Independent Assurance Statement

To,  
Aditya Birla Chemicals (Thailand) Limited - AM Division  
Map Ta Phut,  
Rayong Province, Thailand

**Independent Assurance Statement to Aditya Birla Chemicals (Thailand) Limited - Advanced Materials Division on select non-financial disclosures in the Sustainability Report for the financial year 2024-25.**

### Introduction and objective of engagement

Aditya Birla Chemicals (Thailand) Limited (the 'Company') has developed its Sustainability Report (the 'Report') for its Advanced Material division based on the Global Reporting Initiatives (GRI) standards and UN Sustainable Development Goals (UNSDGs). The reporting criteria have been derived from the GRI Standards and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited (BDO India) was engaged by the Company to provide independent limited assurance on select non-financial information in the Report for the financial year 2024-25.

### The Company's responsibilities

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement, whether due to fraud or error.

### BDO's responsibilities

BDO India's responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

### Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement" issued by the International Auditing and Assurance Standards Board (IAASB). We applied the criteria of 'Limited' assurance.

### Scope & boundary of assurance

We have assured select indicators in the Report pertaining to the Company's non-financial performance covering its operations for the period 1<sup>st</sup> April 2024 through 31<sup>st</sup> March 2025. The indicators under the scope of assurance are listed in Appendix 1.

### Assurance methodology

Our assurance process entails conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review process included:

- Evaluation and assessment of the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the select GRI indicators in the Report;
- Review of consistency of data/information within the Report as well as between the Report and the source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls;
- Verification on a sample basis was carried out virtually at the Advanced Material Division of the Company at Map Ta Phut, Rayong Province, Thailand.

We used our professional judgement as Assurance Provider for selection of sample of the Company's non-financial information for the purpose of verifications.

### Limitations and exclusions:

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the Report may remain undetected.

The assurance scope excludes:

- Data and information outside the defined reporting period (1<sup>st</sup> April 2024 through 31<sup>st</sup> March 2025);
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;



- The Company's statements and claims related to any topic other than those listed in the 'Scope & boundary of assurance';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/targets, expectation, aim or future intention.

#### **Our observations**

We have reviewed the disclosures in the "Report" for the reporting period from 1<sup>st</sup> April 2024 through 31<sup>st</sup> March 2025. We observed that the Company needs to strengthen its internal controls for data management for waste and energy/emissions.

#### **Our conclusions**

Based on the procedure performed and evidence obtained as defined under the 'Assurance methodology' nothing has come to our attention that causes us not to believe that the disclosures of the Company are presented fairly, in all material respects, in accordance with the relevant reporting guidelines/standards.

#### **Our assurance team and independence**

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

#### **For BDO India Services Private Limited**

A handwritten signature in black ink, appearing to read 'Indra Guha'.

Indra Guha  
Partner | Sustainability & ESG  
Business Advisory Services

Gurugram, Haryana  
12 January 2026



**Appendix 1 (to be read as part of 'Scope and boundary of assurance')**

The sustainability indicators/disclosures considered during the engagement are presented below:

<b>Sr. No.</b>	<b>Indicator Reference</b>	<b>Indicator description</b>
1	302-1	Energy consumption within the organization
2	303-3	Water withdrawal
3	305-1	Direct (Scope 1) GHG Emissions
4	305-2	Energy indirect (Scope 2) GHG emissions
5	305-3	Other indirect (Scope 3) GHG emissions
6	306-3	Waste generated
7	306-4	Waste diverted from disposal
8	306-5	Waste directed to disposal
9	403-9	Work-related injuries