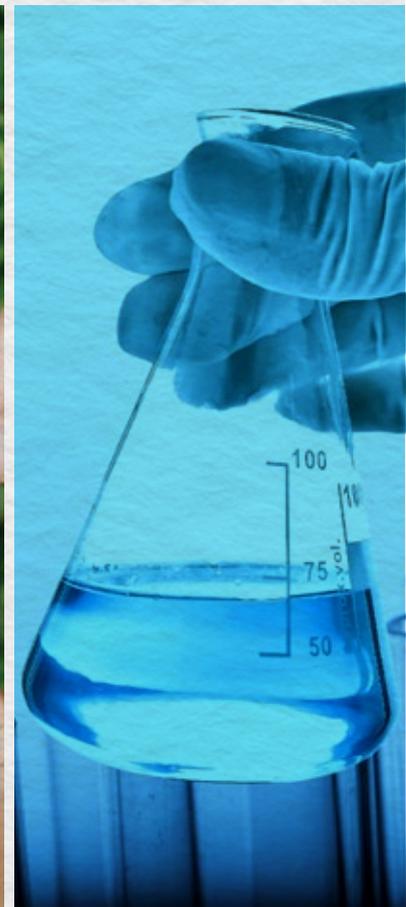


# CHEMISTRY FOR A SUSTAINABLE FUTURE



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# CHEMISTRY FOR A SUSTAINABLE FUTURE

Chemistry for a Sustainable Future' reflects Aditya Birla Chemicals (Thailand) Limited's (ABCTL) 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 through sustainable products, 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, 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, enabling industries, customer, and communities to thrive together.



# HIGHLIGHTS

## ENVIRONMENT

Freshwater  
Withdrawal

2.61 Million m<sup>3</sup>

GHG (Scope 1 & Scope 2)  
Emission Intensity

0.56 tCO<sub>2</sub>e/MT

Effluent  
Recycled/Reused

0.18 Million m<sup>3</sup>

## SOCIAL

Total  
Workforce

1,728

Total  
Training Hours

4,710

% of Female in  
Permanent Workforce

28.2%

## GOVERNANCE

% Coverage of operations  
Human Rights Due  
Diligence Conducted

100%

% Coverage of Employees  
for Code of Conduct  
Training

100%

ESG Policy Review  
and Revision  
Conducted

YEAR-ON-YEAR

# ABOUT THE REPORT

At ABCTL, part of the Indian Multinational Conglomerate Aditya Birla Group (ABG), 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 the 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 continuous engagement with our stakeholders to understand their expectations and identify opportunities for improvement. Through regular and transparent communication, we aim to strengthen our sustainability performance and create long-term value for all stakeholders associated with our operations.

## REPORTING STANDARDS

This report has been prepared with reference to the Global Reporting Initiative (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

- Advanced Materials in Map Ta Phut, Rayong Province, Thailand
- Chlor-alkali, Epichlorohydrin Unit, Rayong Province, Thailand
- Phosphates manufacturing unit in Samut Prakan, Thailand
- Sulphites manufacturing unit in Saraburi, Thailand

The data presented in the report excludes the corporate office, sales offices, and subsidiaries in India, China, USA and Germany unless otherwise specified.

## REPORTING PERIOD

This report reflects ABCTL's 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)

# AWARDS & RECOGNITIONS

The Gold Star Award from the Industrial Estate Authority of Thailand (IEAT / I-EAT) 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



The CSR-DIW standard is based on ISO 26000 (international CSR guidance) and is given by the Department of Industrial Works (DIW) under the Thai Ministry of Industry.



The Sulphite division received an award for excellent practices in labour relations and welfare at the national level in its first year of achievement.



ABG Thailand's CSR activities were recognised at the Annual AMCHAM Corporate Impact Awards in November 2025.



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

Phosphates Division received Bronze Rating with a score of 65/100 (82nd percentile)

Chlor Alkali Division received Committed badge with a score of 57/100 (63rd percentile)

# MESSAGE FROM THE LEADERSHIP

## JAYANT V. DHOBLEY, BUSINESS HEAD AND CEO: GLOBAL CHEMICALS



At Aditya Birla Group, Force for Good is more than a motto—it is the foundation of our purpose-driven approach to business. For over five decades, Aditya Birla Chemicals has been a trusted partner in Thailand, with a strong presence across core and specialty chemicals like Chlor Alkali, Phosphates, Sulphites and Advanced Materials through multi-location manufacturing.

Aditya Birla Chemicals (Thailand) Limited has consistently mirrored the Group's values of Integrity, Commitment, Passion, Seamlessness and Speed with added emphasis on Sustainability. We have embedded these principles into our operations, ensuring that growth is aligned with environmental stewardship, good governance and social responsibility.

Over the years, we have made significant progress in enhancing plant efficiencies, advancing circularity, introducing new products in line with market requirements. Our future efforts will also include optimizing water and GHG intensity, and reducing waste to landfill. These initiatives reflect our commitment to Sustainable Chemistry and to creating long-term value for all stakeholders.

It gives me great pride to present, for the first time in public domain, our Sustainability Report for ABCTL. This report details our Environmental, Social, and Governance (ESG) approach, framework, and performance targets and outcomes. By placing this in the public domain, we reaffirm our dedication to sustainability, transparency and accountability.

We believe that chemistry, when guided by Values and Purpose, can be a powerful force for building a better world. Through this report, we invite our stakeholders and analysts to witness our journey and our commitment to sustainability.

## AJAY MAHAJAN, CEO: ADITYA BIRLA CHEMICALS THAILAND LIMITED - PHOSPHATES, SULPHITES AND CHLOR-ALKALI BUSINESS



At Aditya Birla Chemicals (Thailand) Limited, we continue to build on a strong legacy of manufacturing excellence and trusted partnerships across Thailand and the region. Our integrated presence in chlor-alkali, phosphates and sulphites enables us to support a wide spectrum of industries with reliable products, technical expertise and a deep commitment to operational discipline and safety. We operate in the core areas like food nutrients to global customers complying to world class quality standards, water treatment chemicals that serve the public utilities and industries alike.

We recognize that sustained growth must be anchored in

responsible manufacturing, and our teams remain focused on delivering value through efficiency, innovation and adherence to the highest standards of governance. Sustainability has always been an integral part of our business strategy. Across our operations, we are advancing initiatives in Renewable Energy adoption, Process & Resource optimization, Water Stewardship, Waste reduction and Circularity while strengthening the Safety culture and Compliance systems. We continue to invest in our people—building capabilities, promoting diversity and inclusion, extending wellness offerings and fostering meaningful employee engagements. Through structured community initiatives and responsible supply chain practices, we aim to create a positive and lasting impact beyond our factory gates.

We are pleased to present this Sustainability Report for ABCTL, which outlines our ESG priorities, performance and forward-looking commitments. By sharing our progress transparently, we reaffirm our intent to continuously improve, collaborate with stakeholders, and strengthen sustainable chemistry practices across our operations.

As we look ahead, we remain committed to responsible growth, resilient operations, and contributing to the long-term development of the industries and communities, we serve.

## RAJESH BALAKRISHNAN, CEO: GLOBAL ADVANCED MATERIALS BUSINESS



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.



# ABOUT THE GROUP

## THE ADITYA BIRLA GROUP A FORCE FOR GOOD

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.

**20+**  
Aditya Birla Group  
Presence is in 20+  
Industry sectors

**41**  
Countries

**2,27,000+**  
Employees

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. It also recently completed 50 years operating in Thailand, creating deep impact within the Thai region and people as well.

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

Enriching lives building dynamic and responsible businesses and institutions to inspire trust.



## ENRICH LIVES

A comprehensive and mindful view of society, belief in the innate potential of people that drives small and large initiatives serving:

- Communities and ecosystems
- Emerging lifestyles and needs of consumers through innovative solutions
- Unique needs and aspirations of employees and their families

## DYNAMIC

Vibrant ideas, actions, behaviours, mindsets characterised by:

- Bold bets
- Agility and assimilating new capacities and capabilities
- Innovating and reinventing pioneering

## BUSINESSES

Profit-generating enterprises that are:

- Global
- Entrepreneurial
- Diversified (manufacturing | services | digital)
- Industry leaders



## BUILDING

A creative and generative process that culminates in:

- Investing and incubating
- Growing and transforming
- Partnering and restructuring

## RESPONSIBLE

A deep culture of thoughtful, accountable decision-making and execution that focuses on:

- Sustainable profits, care for the planet, circular economy
- Smart use of resources, capacity creation
- Ethical, value-based governance

## INSTITUTIONS

Lasting organisations serving unique needs in areas such as:

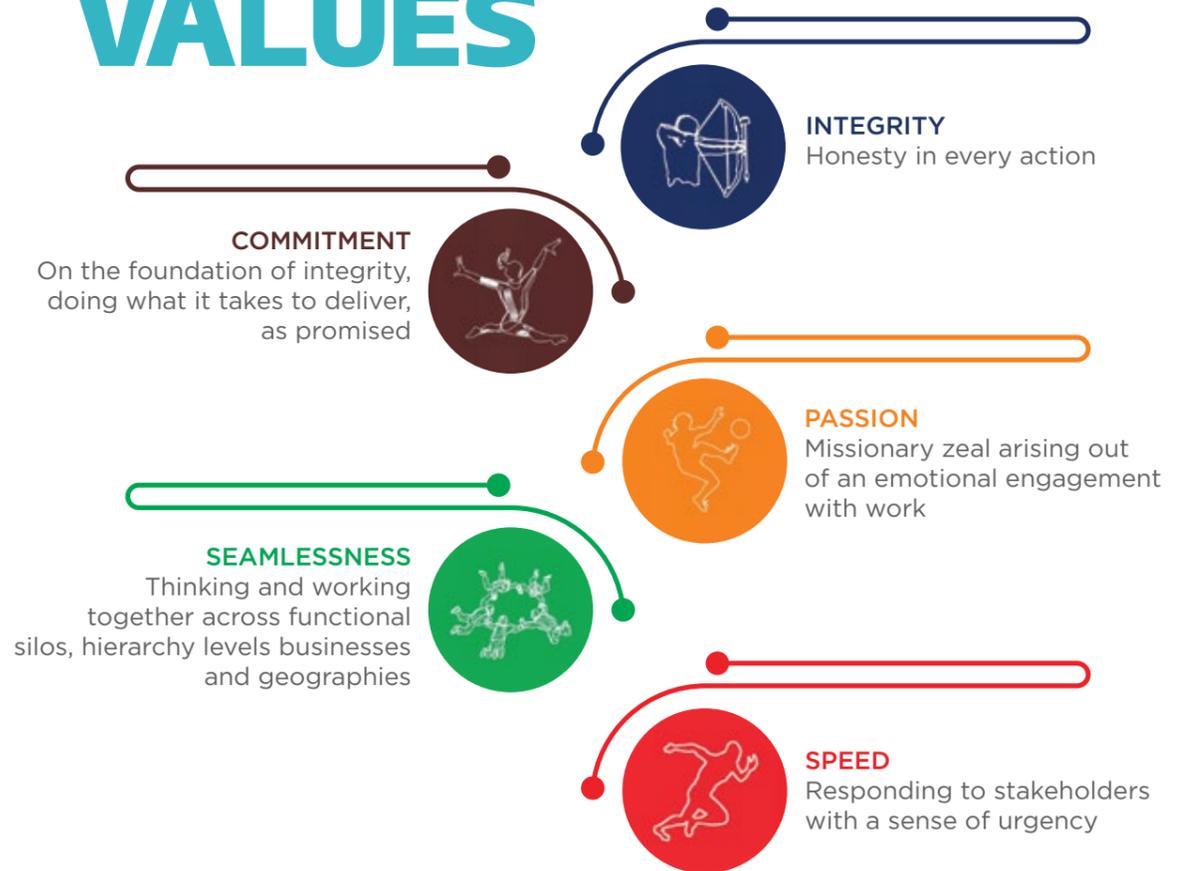
- Education, health, sports
- Culture, art, spiritual
- Social enterprises
- Emerging community assets

## INSPIRE TRUST

Earn, nurture and retain trust with all stakeholders:

- In all circumstances
- Across timeframes
- Through our products, services, intent and everyday interactions

# OUR VALUES



# ADITYA BIRLA CHEMICALS (THAILAND) LIMITED (ABCTL)

Aditya Birla Chemicals (Thailand) Limited, part of the Aditya Birla Group's Chemicals Business, is one of the leading manufacturers of specialty and commodity chemicals with operations across four facilities located in Rayong, Samut Prakan, and Saraburi provinces.

ABCTL produces a diverse range of chemical intermediates and advanced materials, including chlor-alkali products, epichlorohydrin, Allyl Chloride, Sodium, Potassium, Aluminium and Calcium Phosphates, sulphites product, epoxy resins, and curing agents. The company's operations form a key component of the Group's integrated chemicals strategy, connecting world-class R&D capabilities and manufacturing excellence.

Its Thailand units are part of the Group's broader network of manufacturing centres and R&D facilities across India, Thailand, and Germany, serving global customers. ABCTL supplies high-quality inputs to industries such as food and food processing, coatings, civil engineering, wind energy, composites, electrical, pulp and paper, detergents, mining and water treatment.

## Highlights

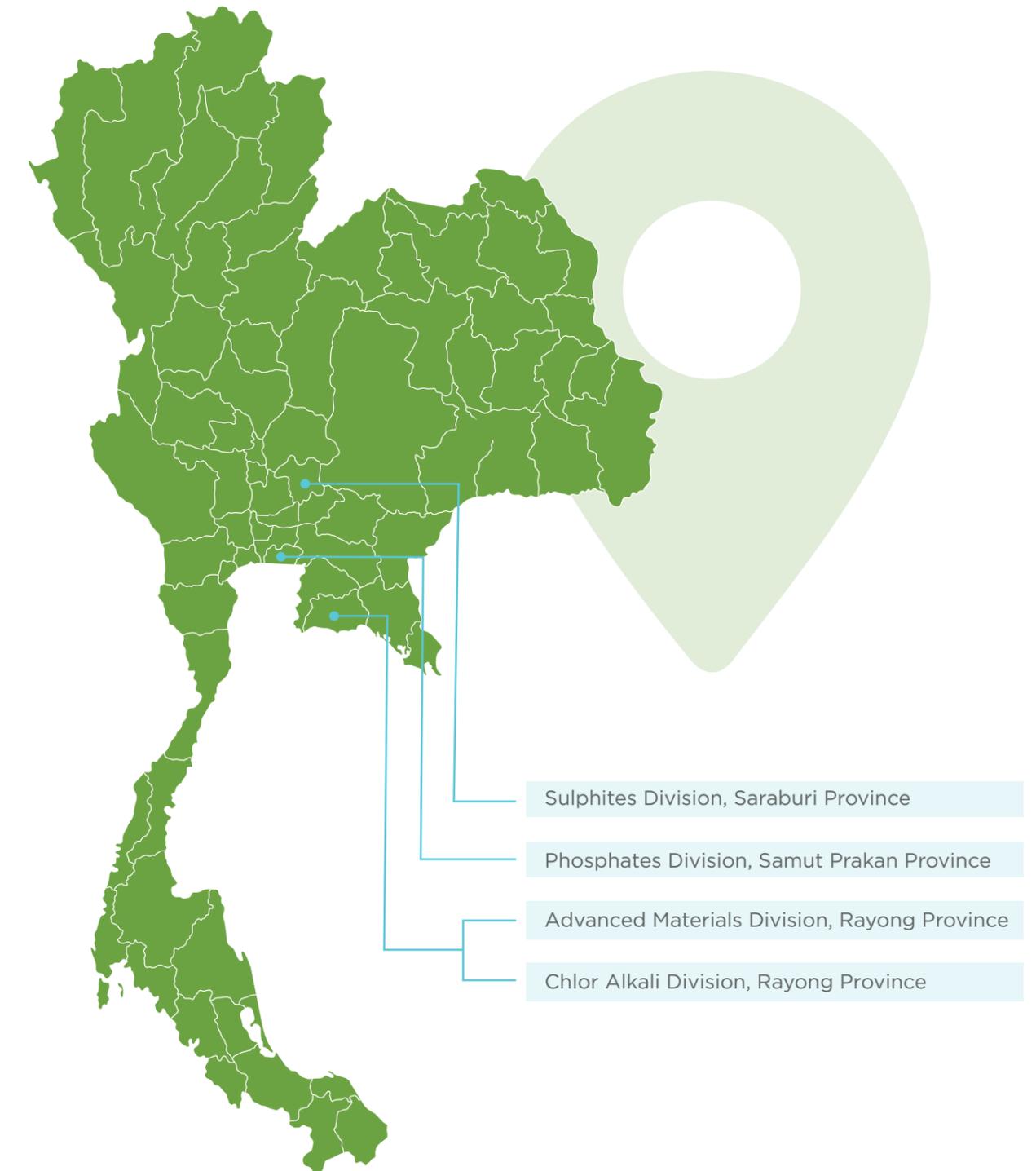
- Operates four state-of-art manufacturing units across Thailand
- Global export footprint
- Part of Aditya Birla Group's network of manufacturing plants and R&D centres worldwide
- Value added products and new chemistries in Phosphates
- Recyclamine® Product in Advanced Materials
- Latest Technology electrolyzers in Chlor-Alkali
- Allyl Chloride sales to US and other markets
- DL Certified laboratory and R&D centre
- Food ingredient application development



# FOUR BUSINESS DIVISIONS OF ABCTL

ABCTL operates through four core business divisions — Phosphates, Advanced Materials, Sulphites, and Chlor-Alkali — each contributing to its diversified portfolio and regional leadership in sustainable chemistry.

## Our Presence in Thailand



# ADVANCED MATERIALS DIVISION

## Brands



The Advanced Materials Division, of the ABCTL 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.

## 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

## MESSAGE FROM VINOD SHARMA, SITE HEAD: ADITYA BIRLA CHEMICALS THAILAND LIMITED, ADVANCED MATERIALS DIVISION



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. 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. Together at ABCTL, we are cultivating a culture of sustainability that benefits our business, our stakeholders, and the planet.

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 & 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 & 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 & Pultrusion Systems	Low-viscosity resin systems for structural components requiring high strength and dimensional stability.
	Resin Transfer Moulding, Infusion & 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 a 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:

## Advanced Materials



Oil & Gas



Power



Electronics



Coatings



Decoratives



Renewable Energy



Construction



Sport and Recreational



Aerospace & Defence



Automotive

## PRODUCTS 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 resin 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 & 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 & gas exploration equipment. These compounds provide high strength at low weight, design flexibility, reduced lifecycle costs, and overall better performance.

### Electrical Process & Systems

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

### Recyclamine® Technology

Recyclamine® 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, such as, composite parts in automotive, wind, aerospace or industrial equipment, where end-of-life reuse, zero-waste manufacturing and sustainability are key.

## CHLOR-ALKALI DIVISION

The Chlor-Alkali Division manufactures caustic soda, chlorine, and hydrochloric acid food grade, Sodium Hypochlorite, Allyl Chloride, Epichlorohydrin, hydrochloric acid technical grade which serve as critical raw materials for other businesses in Thailand and are exported to ASEAN, US and Asian countries. The division plays an enabling role in regional industrial integration and value chain sustainability, ensuring reliable supply of essential chemicals for multiple industries.

### Highlights

- Supplies feedstock for group's company in Thailand
- Amongst the leading exporter of chlorine to ASEAN market
- Allyl Chloride exported to US and Asian Countries
- Focus on energy optimisation and safe handling practices
- State of art technology for high quality sodium hypochlorite
- Allyl Chloride supplied to Pharma Industries as active pharma ingredients

Category	Product	Applications
Base Chemistry	Caustic Soda Lye	Viscose rayon, sodium polyphosphate, sodium sulphite, refinery, soap, detergent, pulp, and paper
	Chlorine	Epichlorohydrin, water treatment, chlorine derivative.
	Hydrochloric Acid	Food-grade acid used in sugar, food ingredients, and brewing; industrial-grade used in metal pickling, leather treatment, petroleum refining, latex coagulation, and water treatment.
	Sodium Hypochlorite	Steriliser, bleaching, and oxidising agent used in pulp and paper, textiles, pest control, water treatment, and pool sanitation.
Chlorine Derivatives	Allyl Chloride	Primarily used to make epichlorohydrin (for epoxy resins, glycerol), and serves as a building block for pharmaceuticals, agrochemicals (pesticides), polymers, resins, adhesives, and flame retardants, etc.

## PHOSPHATES DIVISION

### Brands



Established in 1984, the Phosphates Division has evolved from a technical-grade producer to a leading supplier of high-performance functional food ingredients. The division delivers tailored phosphate solutions for the cheese, seafood, meat, and bakery segments.

A world-class manufacturing facility equipped with cutting-edge technology at Samut Prakan uses proprietary phosphate processes and produces both tech-grade and food-grade phosphates. The plant consists of a sophisticated DCS instrumentation system for automated process control, continuous process food phosphates manufacturing technology, and warehousing facilities. The application research team fine tunes phosphate blends to attain optimal formulations that are most suitable for clients' production processes. The entire facility compliant to FDA, FSSC 22000, SQF and GHP food safety standards. Also, there is a fully equipped modern laboratory, application and product development centre and a sensory testing room for in-house analysis.

The division caters extensively to international markets, positioning ABCTL as one of the largest single-location phosphate producers in the Asia-Pacific region.

### Highlights

- Among Asia-Pacific's leading single-site phosphate manufacturer.
- Continuous product innovation for food-grade applications.
- Adherence to international food safety standards and certifications.
- Sustainable manufacturing practices focused on resource efficiency and waste minimisation.

## MESSAGE FROM SANJEEV RAI, CHIEF MARKETING OFFICER: ADITYA BIRLA CHEMICALS THAILAND LIMITED, PHOSPHATES DIVISION



Sustainability is critical and much needed for our phosphate business, where we produce key ingredients for the food processing industry. As we supply these ingredients to multinationals and major players worldwide, our commitment to sustainable practices is essential for ensuring the long-term viability of our operations and the health of our planet.

By prioritizing sustainability, we minimize our environmental impact, optimize earth resources, and drive innovation in our product offerings. This responsibility not only enhances our reputation but also fulfils our duty to the communities and ecosystems we serve.

At Phosphates, we are committed to integrating sustainable principles at every stage of production, ensuring that we meet customer demands while contributing to a healthier future. Through a collaborative approach with our valued customers and suppliers, we aim to pave the way for a sustainable path forward.



Category	Product	Applications
Food Grade Phosphates - Functional ingredients	<b>Pearl</b> - Seafood industry	Customised phosphate and non-phosphate blends (Moisture Retention Agents) that extend shelf life and preserve nutrients in seafood such as fish fillets, surimi, cephalopods, shrimp, and scallops. Key benefits include moisture retention, improved texture and flavour, and nutrient preservation.
	<b>Gusto</b> - Meat Industry	Phosphate blends designed to enhance quality and yield in meat processing. Improve moisture retention, colour stability, and emulsion formation in marinated meats, injected hams, sausages, nuggets, and meatballs.
	<b>Corino</b> - Functional ingredients for Cheese industry	Specialised melting salt blends for processed cheese applications. Provide pH control, emulsification, and ion exchange to enhance melting, texture, and shelf life in block, spreadable, and processed cheese, as well as UHT and evaporated milk.
	<b>Delice</b> - Bakery Industry	Functional phosphates developed as leavening agents to improve texture, crumb colour, and flavour in baked goods such as sponge cakes, speciality breads, doughnuts, and batter mixes.
Food Grad Single Phosphates	<b>Emulsifiers -</b> (Sodium Tripolyphosphate, Disodium Phosphate, Trisodium Phosphate, Sodium Hexametaphosphate, Dipotassium Phosphate)	Used in dairy, meat, seafood, and processed foods to stabilise emulsions, improve texture, and enhance mouthfeel.
	<b>Moisture Retention Agents -</b> (Sodium Hexametaphosphate, Sodium Tripolyphosphate, Tetrasodium Pyrophosphate)	Improve juiciness, yield, and texture in seafood, meat, and poultry products by retaining moisture during processing.
	<b>pH Adjusters -</b> (Sodium Acid Pyrophosphate, Sodium Hexametaphosphate, Tetrasodium Pyrophosphate)	Maintain optimal pH levels for improved product stability, colour, and shelf life in processed foods and bakery applications.
	<b>pH Buffer -</b> (Dipotassium Phosphate, Sodium Hexametaphosphate, Tetrasodium Pyrophosphate)	Stabilise pH in beverages, dairy products, and processed foods to ensure consistent taste and quality.
	<b>Raising Agents -</b> (Sodium Acid Pyrophosphate Grades 15, 22, 28, 40)	Provide controlled leavening in bakery and dough products, improving volume, texture, and colour in finished goods.

## SULPHITES DIVISION

### Brands

Birlasulf SS

Birlasulf SM

Birlasol 35

Scavo

Nutrato

Vintage

ABCTL's Sulphites Division is the among the world's largest producers of powdered sulphites, supplying industries such as mining, water treatment, pulp and paper, and food processing. The division's products include sodium sulphite, sodium metabisulphite, sodium bisulphite solution, potassium metabisulphite, and potassium thiosulphate and catalysed sodium sulphite, known for high purity and performance.

### Highlights

- Globally among one of the largest producers of powdered sulphites.
- Integrated process optimisation to reduce resource use and emissions.
- Product portfolio compliant with international quality standards.
- Consistent supplier to key industrial and consumer sectors.

Product	Applications
<b>Sodium Sulphite</b>	Used in pulp and paper production in the process of delignification, as an oxygen scavenger in industrial boilers and oil & gas exploration, as an antichlor agent in water treatment, a reducing agent in chemical and pharmaceutical synthesis, a preservative in natural latex and photographic processes, and an antimicrobial agent in food and fibre industries. Additionally, sodium sulphite helps in neutralizing chlorine in free water streams.
<b>Sodium metabisulphite</b>	Used as a preservative for fruits and starch; anti- melanosis in shrimps; enzyme inhibitor in food processing; dough modifier in bakery; bleaching agent for wool, jute, and paper; detoxification of cyanide in mining and chromate in electroplating; as a reagent/ catalyst in chemical synthesis. Additionally, sodium metabisulphite helps in neutralizing chlorine in free water streams.
<b>Sodium bisulphite</b>	Used as a preservative and enzyme inhibitor in food products; bleaching and antichlor agent in pulp and textile processing; used in cyanide and bromine detoxification, aldehyde purification, and tanning extract solubilization.
<b>Potassium metabisulphite</b>	Used as a preservative and antimicrobial agent in food and beverage production; controls microorganisms' growth in wine and beer and is a main ingredient in wine production; also used in pharmaceuticals, and vitamin manufacturing.
<b>Catalysed Sodium Sulphite</b>	Functions as an oxygen scavenger in boiler feed water and drilling mud during oil and gas exploration.
<b>Potassium Thiosulphate</b>	Used primarily in agriculture as a liquid fertilizer, in turf management, and as a lixiviant in precious metal mining.

# SUSTAINABILITY AT 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 & OPERATIONAL INTEGRATION

ABCTL’s governance framework embeds sustainability across all levels of the organization, from corporate leadership to site operations. Strategic oversight is provided by the Chairman-appointed Business Review Council—led by the CEO and comprising senior leaders including the Business Head, CEOs, CFO, CHRO, and CSO—which drives adoption of the Aditya Birla Group’s Sustainable Business Framework and sets overall direction. At the operational level, Site Manager-led Sustainability and Safety Committees translate this direction into action through periodic self-assessments, target setting, and implementation of site-specific action plans aligned with Group standards. This structure is further strengthened by the Group Sustainability Cell, which provides technical guidance, capacity-building support, site reviews, and horizon-scanning on emerging regulations and best international practices, enabling the consistent integration of international sustainability standards across our operations.

The governance structure allows ABG to customize sustainability actions at the business and site level, while ensuring consistency with group-wide sustainability priorities.

## KEY FOCUS AREAS & STRATEGIC PILLARS

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

- **Decarbonization & Climate-Action:** ABG aims to achieve net-zero carbon emissions by 2050, with individual businesses committing to near-term emissions-reduction targets.
- **Energy Efficiency & Renewable Energy:** Businesses are shifting to renewable or alternative energy sources, optimizing energy efficiency, and adopting low-carbon technologies.
- **Circular Economy & 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 & Community Development:** Through its corporate social responsibility (CSR) arm and inclusive policies, ABG emphasises community well-being, rural upliftment, health, education, livelihood, and social equity around its plant locations.
- **Governance, Ethics & Responsible Conduct:** ABG supports robust governance mechanisms, ethical business practices, risk management, human rights, anti-corruption, workplace safety and inclusion, including digital systems and data privacy. Its policy framework covers environmental, energy and carbon, biodiversity, human rights and workplace safety, anti-harassment, anti-corruption, and related policies.

## IMPLEMENTATION & ACCOUNTABILITY

- **Sustainability Reporting & Transparency:** The Group publishes annual sustainability & ESG reports for its businesses — ensuring transparency on goals, progress, material topics, and outcomes.
- **Materiality & Contextualization:** Under the “Sustain-Ability 2.0” framework, ABG recognises that sustainability imperatives differ by sector, geography, stakeholder group and time horizon. Accordingly, its “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 & 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 our stakeholders, while safeguarding the environment and supporting communities. This ambition is guided by ABCTL’s 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. These 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. [Detailed policies can be found, here.](#)

Environmental	Social	Governance
Energy & 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 subject to periodic review to ensure its continued relevance and effectiveness. Implementation is reinforced through structured training programmes, audits, internal controls, and regular performance monitoring. The Company embeds policy compliance into operational planning, supplier management, and customer engagement processes, ensuring a consistent and integrated approach to sustainability across the organisation.

## 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 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:

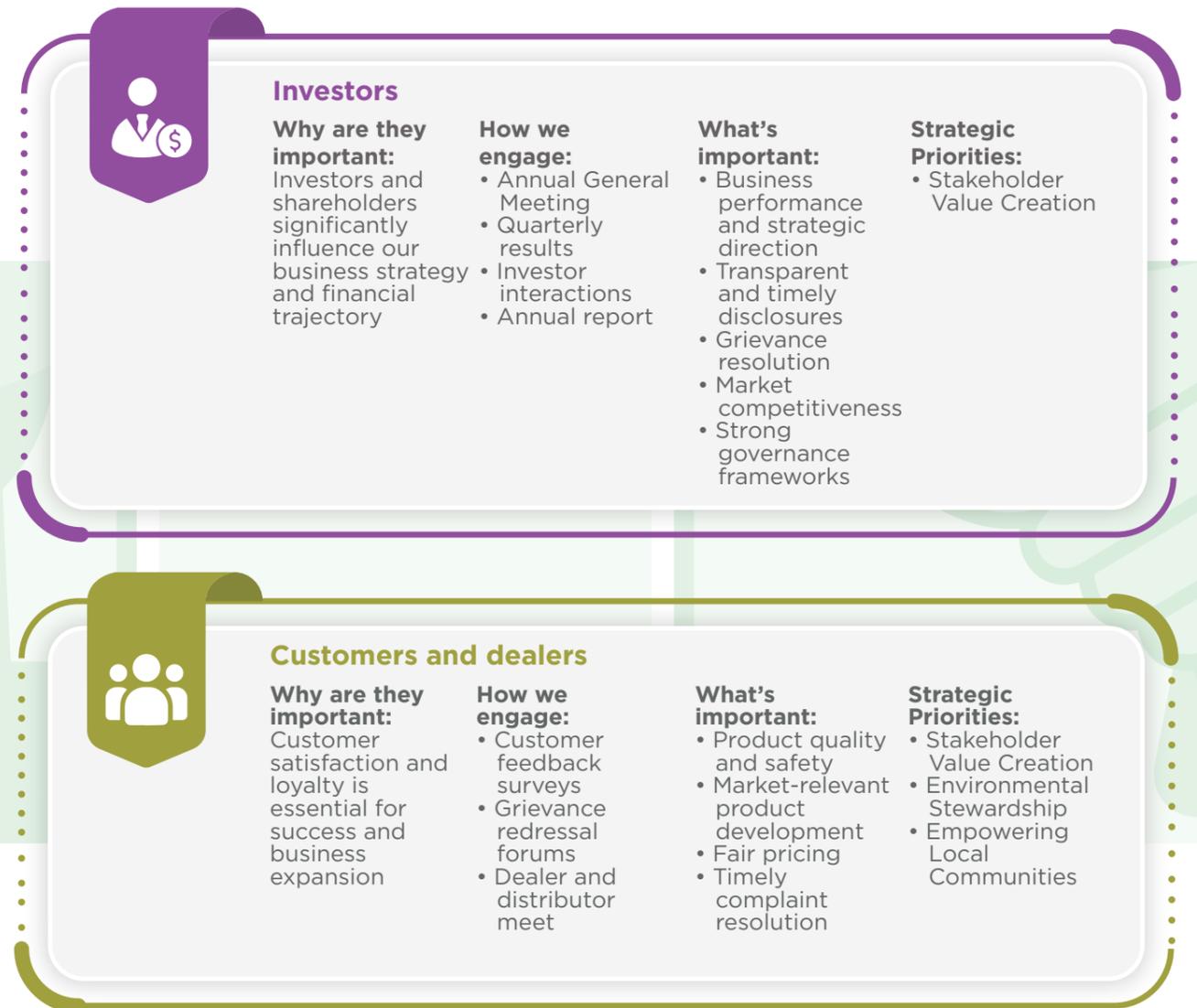


# STAKEHOLDER ENGAGEMENT

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.

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.





### Employees

#### Why are they important:

Employee productivity, engagement, and well-being directly contribute to our operational excellence and innovation

#### How we engage:

- Grievance and HR portals
- email communication
- Learning sessions and skill-building programs
- Annual appraisals and feedback systems

#### What's important:

- Company policies and procedures
- Nurturing work environment
- Career growth
- Personal development
- Diversity and equal opportunity
- Health and well-being
- Trainings

#### Strategic Priorities:

- Fostering Employee Growth
- Stakeholder Value Creation



### Government and regulatory bodies

#### Why are they important:

Engaging with regulators ensures alignment with evolving compliance requirements

#### How we engage:

- Regulatory filings and compliance submissions
- Participation in policy dialogues
- Response to circulars and official notices
- Public disclosures

#### What's important:

- Product quality and standard
- Product safety
- Employee health and safety
- Regulatory requirements
- Related policy changes

#### Strategic Priorities:

- Stakeholder Value Creation



### Suppliers

#### Why are they important:

Long-term supplier partnerships enable innovation, supply chain resilience, and mutual growth.

#### How we engage:

- Meetings with contractors/vendors
- Seminars and workshops

#### What's important:

- Local sourcing
- Timely payments
- Fair, accountable, and sustainable supply chain practices
- Ethical and sustainable supply chain practices
- Operational and logistical efficiency

#### Strategic Priorities:

- Stakeholder Value Creation
- Environmental Stewardship
- Empowering Local Communities



### Board of Directors

#### Why are they important:

Regular engagement with the Board supports accountability, strategic alignment, and governance oversight

#### How we engage:

- Board and committee meetings
- Strategic reviews
- Annual disclosure

#### What's important:

- Sustainable business growth
- Governance and risk management
- Strategic direction and long-term planning

#### Strategic Priorities:

- Stakeholder Value Creation



### Local communities

#### Why are they important:

Strong local relationships provide us with the social license to operate and address community needs

#### How we engage:

- CSR initiatives
- Community outreach and awareness programs
- Partnerships with local NGOs
- Social media engagement

#### What's important:

- Strengthening relations with local communities
- CSR activities

#### Strategic Priorities:

- Stakeholder Value Creation
- Environmental Stewardship
- Empowering Local Communities



### Industry associations

#### Why are they important:

Collaborating with industry organizations, enables us to stay informed with industry practices, innovations, and sustainable practices

#### How we engage:

- Conferences
- Trade fares
- Meetings, events, and seminars
- Industry forums and workshops

#### What's important:

- Policy advocacy and collaboration
- Continuous innovation and latest industry trends
- Maintenance of product and service standards
- Cooperation between businesses to ensure overall industry development

#### Strategic Priorities:

- Stakeholder Value Creation

## PRIORITISING STAKEHOLDERS AND ENGAGING WITH THEM

At ABCTL 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 AT 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 Aditya Birla Group (ABG).

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

### Validate

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



### 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

### Report

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

## LIST OF MATERIAL TOPICS



### Environmental

- Energy and Emissions
- Water and Wastewater
- Waste and Circularity
- Product Stewardship & process intensification
- Application Development with customised production



### Social

- Occupational Health and Safety
- Diversity and Equal Opportunity
- Customer Satisfaction
- Communities



### Governance

- Corporate Governance
- Supply Chain Sustainability
- Economic Performance
- Digitisation, traceability and data privacy

Category	Advanced Materials Division	Chlor Alkali Division	Phosphate Division	Sulphites Division
Environmental	<ul style="list-style-type: none"> <li>Energy &amp; Emissions</li> <li>Water &amp; Wastewater</li> <li>Waste &amp; Circularity</li> <li>Process Best Technology</li> <li>Product Stewardship</li> </ul>	<ul style="list-style-type: none"> <li>Energy &amp; Emissions</li> <li>Waste &amp; Circularity</li> <li>Water &amp; Wastewater</li> </ul>	<ul style="list-style-type: none"> <li>Energy &amp; Emissions</li> <li>Waste &amp; Circularity</li> <li>Food Safety &amp; GMP</li> <li>Water &amp; Wastewater</li> <li>New Product Innovation / Application Development</li> </ul>	<ul style="list-style-type: none"> <li>Energy &amp; Emissions</li> <li>Waste &amp; Circularity</li> <li>Water &amp; Wastewater</li> <li>New Product Innovation / Application Development</li> </ul>
Social	<ul style="list-style-type: none"> <li>Safety</li> <li>Customer Centricity</li> <li>Diversity Social Accountability</li> <li>Supply Chain Engagement &amp; Responsible Procurement</li> </ul>	<ul style="list-style-type: none"> <li>Safety &amp; Occupational Health</li> <li>Customer Satisfaction</li> <li>Diversity &amp; Inclusion</li> <li>Social Accountability</li> <li>Supply Chain</li> </ul>	<ul style="list-style-type: none"> <li>Safety &amp; Occupational Health</li> <li>Customer Satisfaction</li> <li>Diversity &amp; Inclusion</li> <li>Social Accountability</li> <li>Supply Chain</li> </ul>	<ul style="list-style-type: none"> <li>Safety &amp; Occupational Health</li> <li>Customer Satisfaction</li> <li>Diversity &amp; Inclusion</li> <li>Social Accountability</li> <li>Supply chain</li> </ul>
Governance	<ul style="list-style-type: none"> <li>Digital Enablement</li> <li>Partnership &amp; Collaboration</li> </ul>	<ul style="list-style-type: none"> <li>Digital Enablement</li> <li>Partnerships &amp; Certifications</li> </ul>	<ul style="list-style-type: none"> <li>Digital Enablement</li> <li>Partnerships &amp; Certifications</li> </ul>	<ul style="list-style-type: none"> <li>Digital Enablement</li> <li>Partnerships &amp; Certifications</li> </ul>

# RISK MANAGEMENT

Operating in a dynamic global environment, 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 strengthens organisational resilience as a part of large business conglomerate.

## IDENTIFICATION OF RISKS AND APPROACH TO MITIGATION

At 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.

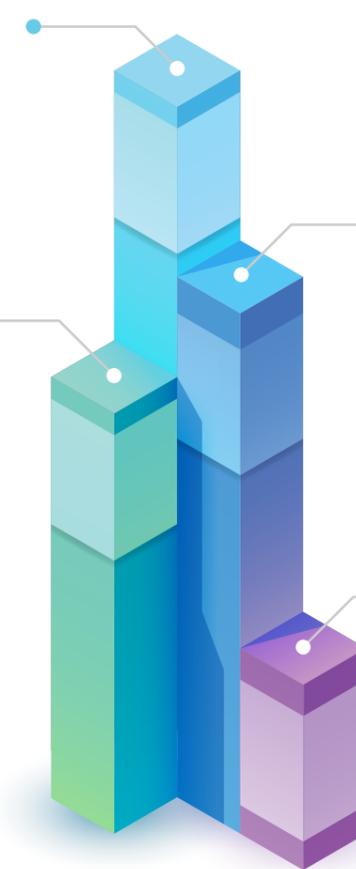
At ABCTL, risk management is embedded into strategic and operational decision-making. The company's approach focuses on strengthening enterprise risk management systems to ensure that business strategies remain responsive to external shifts and internal interdependencies. The Group continues to build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

**Trend and Scenario Analysis:** Monitoring and analysing macroeconomic, environmental, technological, and social trends that may influence operational continuity, supply chain stability, or market dynamics.

**Leadership and Governance Preparedness:** Enabling senior management to respond effectively to complex risk scenarios through strategic foresight, resilience planning, and continuous oversight mechanisms.

**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.

**Customer Focus and Global 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.

### Key Business Risks

#### 1. Revenue and Profitability Risks

Fluctuations in prices of key raw materials—such as phosphoric acid, caustic soda, soda ash, epichlorohydrin, bisphenol, and sulphur—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 South Asia, Southeast Asia, Europe, the Middle East, Turkey, Japan, and the United States. 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

### • 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.

### • 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.

### • 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 time, 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

### • 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.

### • 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 strategies 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 adoption 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 geopolitical as well as social changes taking place continually, market shifts determine a lot for the future of any business. 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 Human Rights Due Diligence conducted

100%

% Coverage of employees for Code of conduct Training

100%

ESG policy review and revision Conducted

YEAR-ON-YEAR

### Stakeholders Impacted

- Investors
- Government and Regulatory Bodies
- Board of Directors
- Employees
- Suppliers
- Industry Associations
- Customers and Dealers

### Material Issues

- Corporate Governance
- Supply Chain Sustainability
- Economic Performance
- Digitization

### SDGs Alignment



### Supporting / Aligned Policies

- Code of conduct
- Supplier Code of conduct
- Grievances and Ethics – PoSH, Anti-bribery, Whistle blower
- Regulatory Compliance Management
- Information Security Policy



# 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 environments, 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

The 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. This process ensures consistent refreshment while preserving institutional knowledge.

## Board Evaluation & 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.



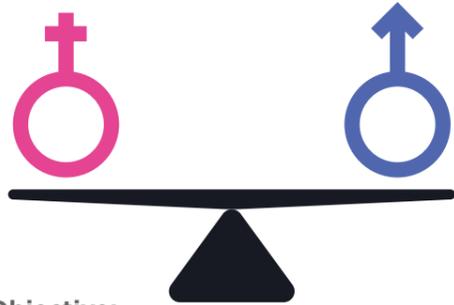
## PREVENTION OF SEXUAL HARASSMENT

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: POSH INITIATIVES AT ABCTL



### Objective:

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.

### Policy and Governance:

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.

### Program Rollout:

Nine training sessions were conducted over four months at Chlor-Alkali & Advanced Materials division, reaching 330 employees. Sessions focused on awareness, behaviour change, and creating an equitable work environment, human rights, diversity, equality, etc..

### Evaluation and Impact:

Post-training surveys indicated strong improvements in knowledge and high satisfaction levels among employees. The program met its objectives effectively.

### Implementation Strategy:

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.

### Training and Awareness:

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.

### Inclusive Recruitment:

One full-time employee was hired through a non-discriminatory process, reinforcing equal opportunity and workplace inclusion.



## 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 organizations. 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 the 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 to bring to address their concerns, report any offence, grievance or violation of the Code of Conduct as per 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



### Effective monitoring by Board



### Transparency & Disclosures



Equitable treatment to all shareholders

Protection of minority interest

## FINANCIAL TRANSPARENCY

ABCTL 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. 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

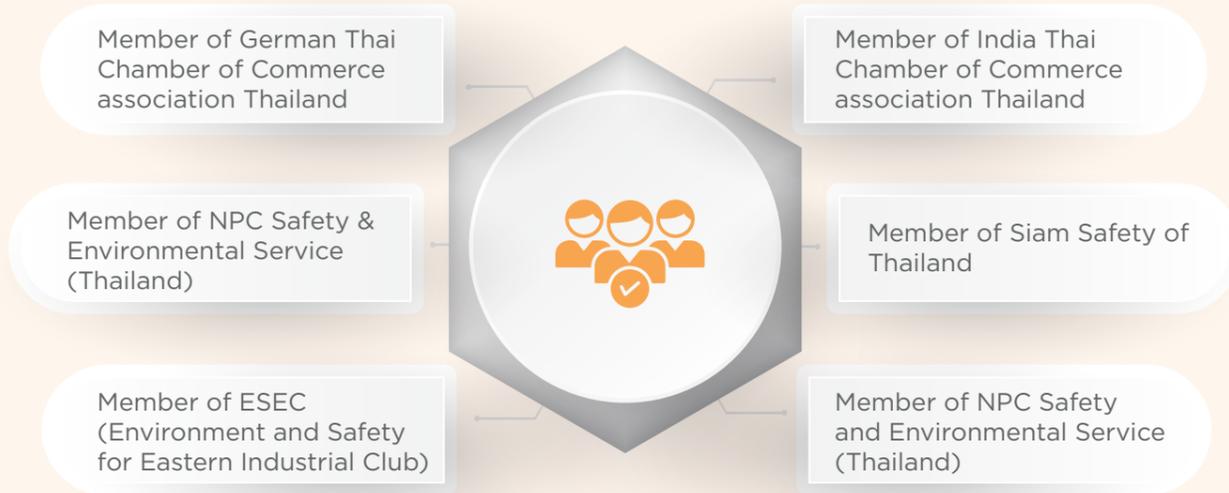
ABCTL recognises and respects the right of all employees to Freedom of Association and Collective Bargaining, in line with national labour laws and international standards. Employees are free to form or join unions, appoint representatives, and engage in collective negotiations without fear of discrimination,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

Internal control is additionally driven by legal compliance, which at ABCTL is determined by Thai regulations, influenced by geopolitical and social demands. Any changes globally, and even regulatory change for India and the overall Aditya Birla Group, as well as regulatory changes affecting the chemical sector at large can affect ABCTL.

# ENVIRONMENT

# STEWARDSHIP



Aditya Birla Chemicals (Thailand) Limited 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

**0.01 TJ/MT**  
Energy Intensity

**0.56 tCO<sub>2</sub>e/MT**  
Emission Intensity

**2.61 Million m<sup>3</sup>**  
Freshwater Withdrawal

### Stakeholders Impacted

- Local Communities
- Employees
- Suppliers
- Government and Regulatory Bodies
- Customers and Dealers

### Material Issues

- Energy
- Renewable Energy
- Climate Change
- Water
- Effluent Disposal
- Green Chemistry
- Product Innovation

### SDGs Alignment



### Supporting / Aligned Policies

- Energy and Carbon Policy
- Environmental Policy
- Water Stewardship Policy

## MESSAGE FROM R. G. KRISHNAN, HEAD OF SAFETY & 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.

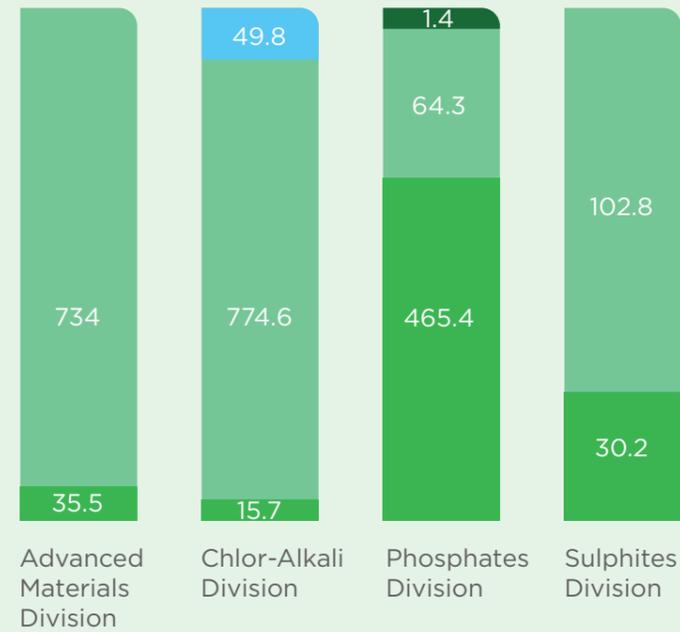
## ENERGY AND GHG EMISSIONS

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. ABCTL recognizes the risks of fossil fuel dependence and actively works to reduce its carbon footprint across all facilities. Key commitments include R&D in clean technologies and continuous improvement in energy management and carbon reduction across the value chain, following international management systems and best practices. Furthermore, the company is committed to transparency by monitoring and reporting its energy consumption and emissions, ensuring transparent stakeholder engagement. Through regular audits and structured communication, ABCTL enhances understanding of energy issues, mitigates environmental impact, and promotes collaboration for sustainable energy solutions.



## TOTAL ENERGY CONSUMPTION FY 25 (TJ)

■ Recovered Energy  
■ Indirect Energy  
■ Direct Energy  
■ Renewable Energy

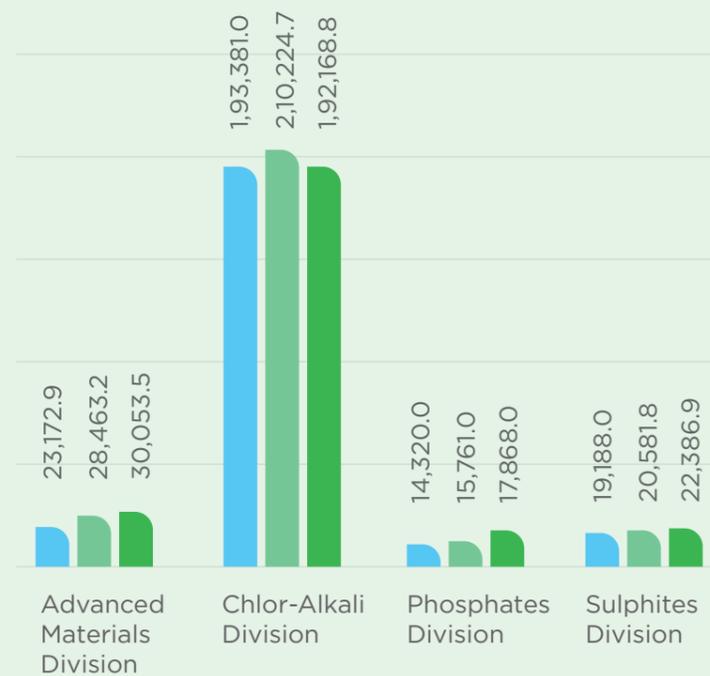


## ELECTRICITY CONSUMPTION

Electricity for our operations is primarily sourced from the national grid. To reduce dependence on grid electricity and lower emissions from non-renewable energy, we have begun adopting low-GHG fuels. We continue to optimize energy efficiency and advance decarbonization objectives across operations.

## TOTAL ELECTRICITY CONSUMPTION (MWh)

■ FY23  
■ FY24  
■ FY25

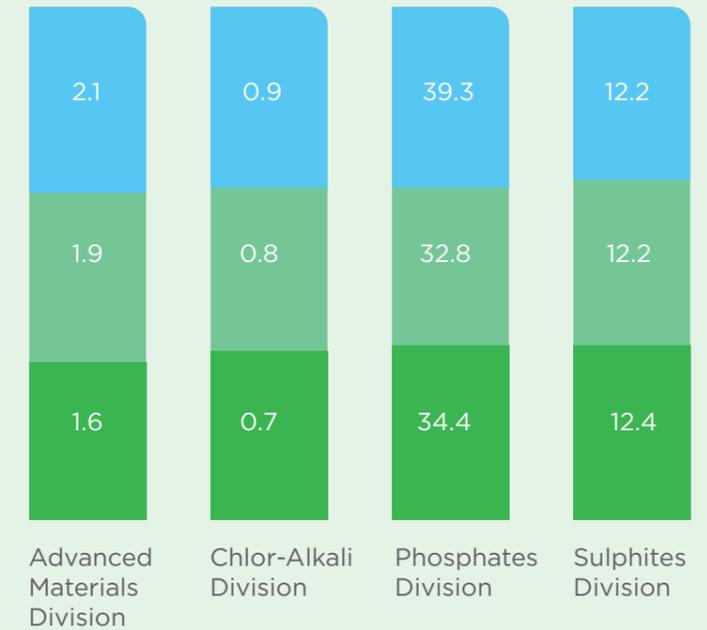


## SCOPE 1 & 2 EMISSIONS

Scope 1 emissions are direct emissions from sources owned or controlled by ABCTL, primarily from fuel use, plant operations, and company-owned vehicles.

### SCOPE 1 EMISSIONS ('000 tCO<sub>2</sub>e)

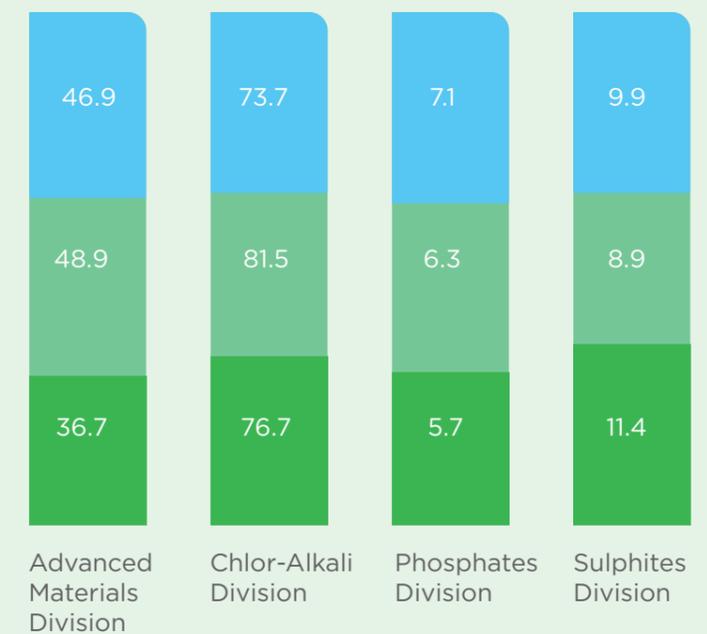
■ FY25  
■ FY24  
■ FY23



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.

### SCOPE 2 EMISSIONS ('000 tCO<sub>2</sub>e)

■ FY25  
■ FY24  
■ FY23



We utilise waste heat recovery systems across select operations to capture and reuse excess thermal energy generated during production processes. Recovered heat is deployed for internal process requirements, reducing dependence on external energy sources and improving overall energy efficiency. These initiatives contribute to lowering specific energy consumption and associated Scope 1 and Scope 2 emissions while supporting our decarbonisation objectives.

## SCOPE 3 EMISSIONS

Scope 3 emissions for FY 25 (in tCO <sub>2</sub> e)						
Scope 3 Category	Name of Category	Advanced Material Division	Chlor-Alkali Division	Phosphate Division	Sulphite Division	FY25 Total Emissions (tCO <sub>2</sub> e)
Category 1	Purchased goods and services	3,93,200	33,594	2,19,429	2,47,474	8,93,696
Category 2	Capital Goods	4,715	2,057	357	625	7,753
Category 3	Fuel and Energy Related Activities	9,420	31,166	10,908	5,735	1,33,300
Category 4	Upstream Transportation and Distribution	10,057	34,123	7,915	3,534	55,628
Category 5	Waste Generated in Operations	4,747	2,990	254	3,342	11,291
Category 6	Business Travel	125	41	76	27	269
Category 7	Employee Commute	820	324	84	158	1,841
Category 9	Downstream Transportation and Distribution	4,508	62	-	16,250	20,811
<b>Total (tCO<sub>2</sub>e)</b>		<b>4,27,882</b>	<b>1,04,357</b>	<b>2,39,022</b>	<b>2,77,144</b>	<b>11,24,589</b>

ABCTL is committed to efficient energy use and process optimization through Best Available Technologies (BAT). Key performance indicators (KPIs) and targets are monitored at both unit and corporate levels to track progress. 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.

## CASE STUDY: ELECTROLYSERS TECHNOLOGY UPGRADATION IN CAUSTIC PLANT AT CHLOR-ALKALI DIVISION OF ABCTL

### Overview

The Caustic Soda plant, which consumes 80% of its energy in the electrolysis process, underwent significant upgrades to enhance efficiency and sustainability.

### Key Upgrades

- **Electrolysers:** The plant operates three electrolysers using advanced Bichlor Zero Gap technology.
- **Installation:** Two Electrolysers were installed in 2020, followed by third Electrolyser in 2024, leading to the decommissioning of older units.
- **Membrane Replacement:** In 2025, membranes in two electrolysers were upgraded, resulting in improved energy efficiency.

### Results

- **Energy Efficiency:** Specific power consumption decreased by 11.3%.
- **Investment:** Total investment for upgrades was 964 million Thai Baht (THB).
- **Environmental Impact:** Projected annual reduction of approximately 10,059 tons of GHG emissions by FY-2025.

### Conclusion

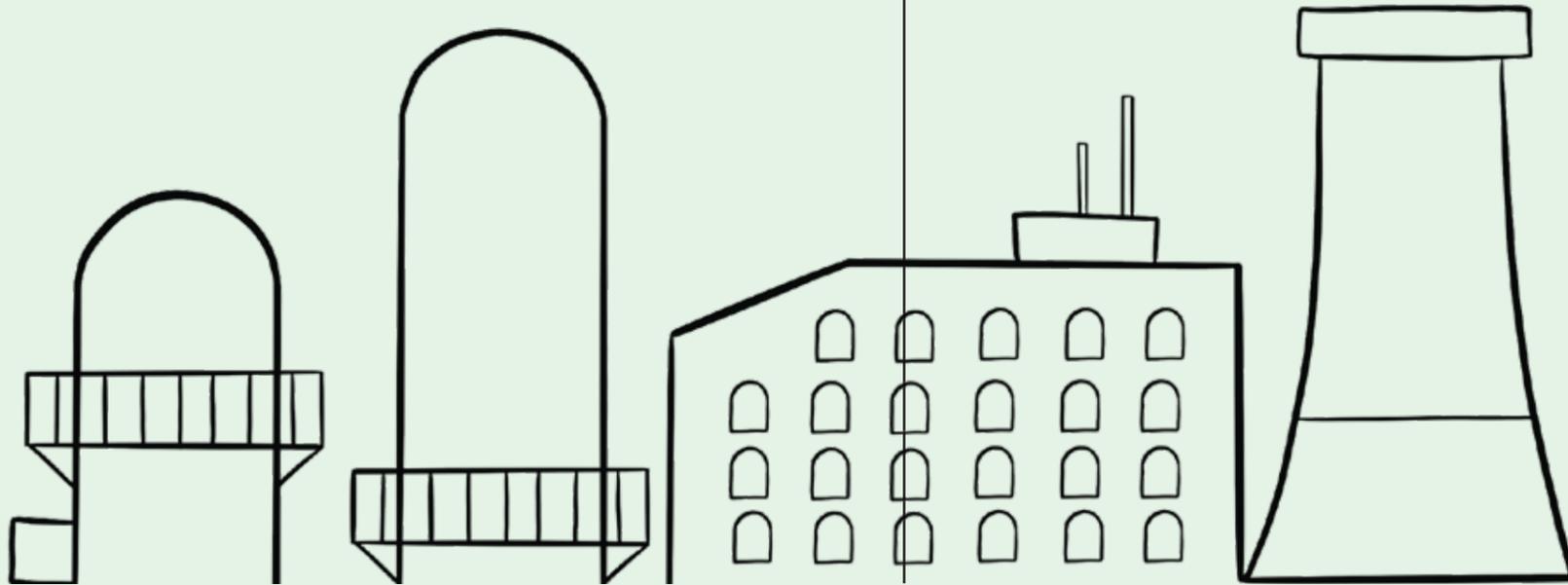
The upgrades reflect the plant's commitment to modernizing operations and reducing its ecological footprint, aligning production with contemporary environmental standards while enhancing competitiveness in the chemical manufacturing sector.

# 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	0.0003	0.004	0.031
NOx	11.57	2.57	3.05
TPM	1.24	2.12	0.44



# WATER STEWARDSHIP

ABCTL aligns with Thailand's National Water Vision 2025 by setting ambitious water conservation and recycling targets. Given the technological intensity of our chemical processes, we invest in advanced water purification systems to ensure high-quality demineralised 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.

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.

FY 2024-25

2.61 Million m<sup>3</sup>

Total Freshwater Withdrawal

7.67 m<sup>3</sup>/MT

Water Intensity

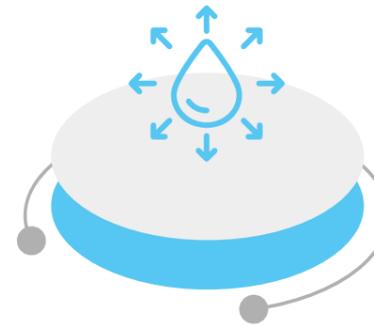
We have adopted a comprehensive Water Stewardship Policy to minimize our environmental footprint and advance progress toward the global goal of ensuring sustainable water and sanitation for all. ABCTL actively engages in comprehensive water management strategies that focuses on legal compliance, risk 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.

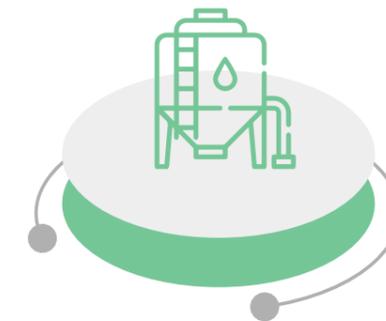
Water usage is monitored monthly via metered readings at all facilities, enabling timely interventions for optimized consumption. This enables us to track actual consumption data and implement timely interventions for optimised water use.

ABCTL's Chlor-Alkali Division has developed a 553 km long pipeline system for effective water transfer and management across key regions in Thailand, including Chachoengsao, Chonburi, Rayong, and Chanthaburi. This initiative contributes to sustainability in several significant ways:



### 1. Efficient Water Distribution:

The pipeline network and associated transfer stations are designed to minimize water loss and ensure the timely delivery of water to industrial areas, enhancing operational efficiency.



### 2. Integration of Water Reservoirs:

By linking industrial zones to water reservoirs, the system facilitates controlled storage and release, which is crucial for effective supply management during periods of drought.



### 3. Promotion of Sustainable Practices:

The initiative encourages industries to adopt water-efficient technologies and practices, thereby reducing waste and fostering a culture of water conservation.

In FY 2024-25, our total Fresh water withdrawal was recorded as 26,12,560 m<sup>3</sup>.

Total of 26,11,377 m<sup>3</sup> of water was sourced for plant operations, comprising 11,45,355 m<sup>3</sup> from surface water sources and 14,66,022 m<sup>3</sup> procured from municipal or other water utilities. Additionally, 1,183 m<sup>3</sup> of water was sourced for colony consumption from municipal or other water utilities.

# 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 management, guided by the core principles of Reduce, Reuse and Recycle.

FY 2024-25

**27,850.86 MT**

Waste Generated (Hazardous and Non-Hazardous)

**0.08 MT/MT of Production**

Waste Intensity (Hazardous and Non-Hazardous)

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. 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 invest in advanced waste treatment technologies to ensure safe sludge disposal, soil protection, pollution control, and overall environmental sustainability.

## HAZARDOUS WASTE DISPOSAL FY25



Waste Indicator	Quantity (MT)
Total Hazardous Waste Generated	16,724.2
Total Hazardous Reused and Recycled	755.3
Total Hazardous Waste Recovered	11,366.2

## NON - HAZARDOUS WASTE DISTRIBUTION FY25

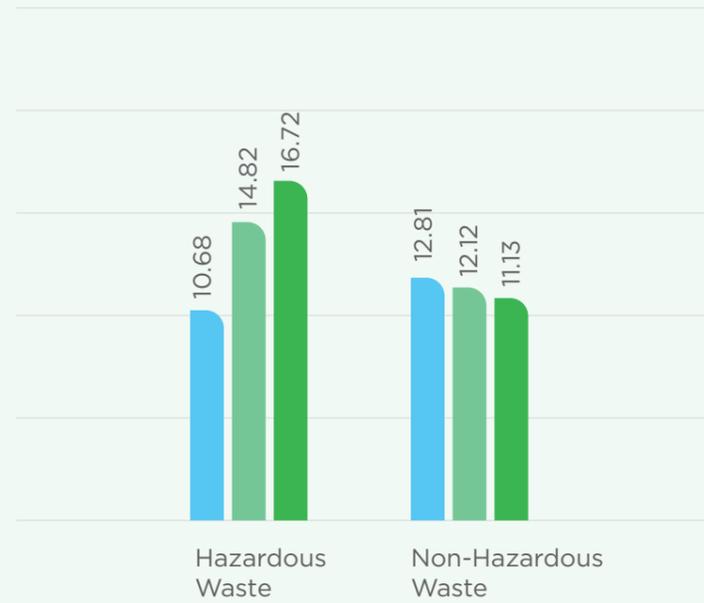


Waste Indicator	Quantity (MT)
Total Non - Hazardous Waste Generated	11,126.6
Total Non - Hazardous Reused and Recycled	842.5
Total Non - Hazardous Waste to Landfill	9,691.5



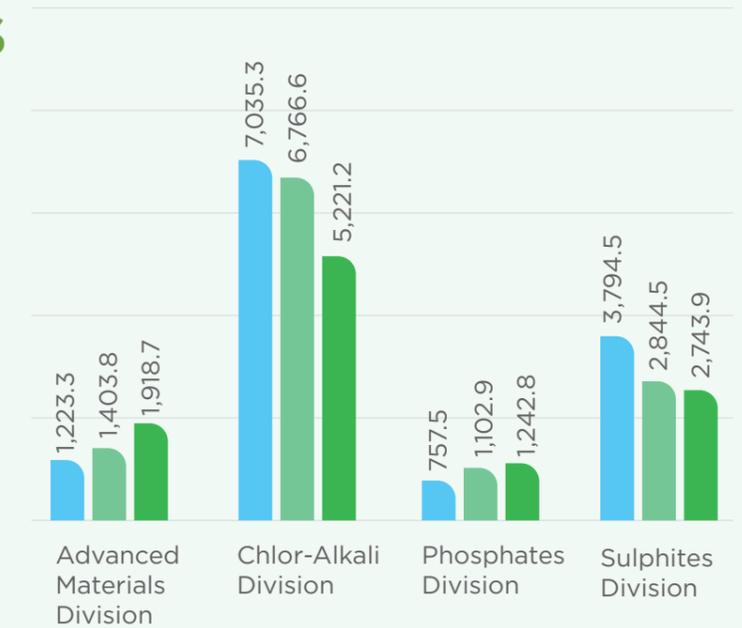
## TOTAL WASTE GENERATION (IN '000 MT)

FY23  
FY24  
FY25



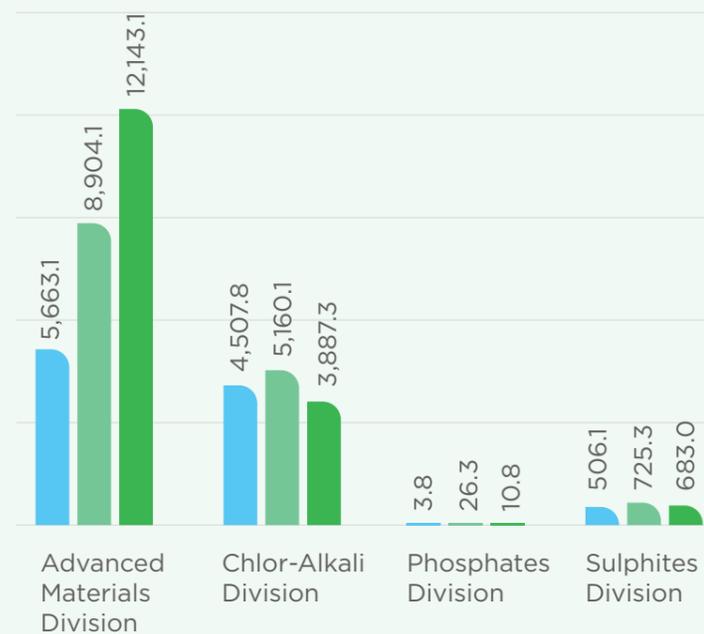
## NON-HAZARDOUS WASTE GENERATION (MT)

FY23  
FY24  
FY25



## HAZARDOUS WASTE GENERATION (MT)

FY23  
FY24  
FY25



A key example of our commitment is Sulphate Removal System (SRS) installed in the Chlor-Alkali business. This system uses nano-membrane technology to minimize waste generation by eliminating the need for barium chloride in sulphate removal, thereby significantly reducing solid waste output. Through these sustained efforts, ABCTL ensures that waste management practices remain compliant, technologically advanced, and aligned with our vision of minimizing environmental impact and safeguarding communities.

## CASE STUDY: WATER RISK MITIGATION & STEWARDSHIP AT CHLOR-ALKALI DIVISION

Overview: Located in WHA Eastern Industrial Estate, Map Ta Phut, the Chlor-Alkali Division relies heavily on a stable water supply for caustic soda and ECH production. To safeguard water security and enhance sustainability, the unit implemented a comprehensive Water Risk Mitigation & Stewardship Program aligned with ABG's Sustainability Framework and global best practices.

### Key Challenges:

- Dependence on external raw water supply
- High process water demand (cooling towers, DM plant, ECH process)
- Potential risks from water quality fluctuations
- Criticality of uninterrupted wastewater discharge
- Increasing regulatory expectations on water management

### Impact Highlights:

- 20+ years No remarkable incident of water shortage.
- Freshwater reduction achieved
- Improvement in Condensate recovery improvements
- Daily Monitoring Quality & consumption tracking

### Strategic Approach:

- Water Risk Assessment: Low-medium risk zone; supply, quality & pipeline risks addressed.
- Infrastructure Resilience: Onsite storage, DCS monitoring, emergency plans, supplier audits.
- Water Smart Program: Condensate recovery, and CT blowdown reuse.
- Governance, Monitoring and Reporting: Daily checks, tracking and biannual internal audits, Dedicated roles across the unit

### Future Strategy:

- Rainwater/stormwater harvesting studies
- Advanced heat recovery and cooling system optimisation
- Exploration of alternative water sources in case of future stress

# BIODIVERSITY

ABCTL's approach to biodiversity is fully aligned with the ABG Sustainability Vision introduced in 2012, reflecting our commitment to sustainable business practices across global operations. Environmental stewardship remains a key strategic priority. Since 2016, we have elevated our focus on biodiversity by embedding it into our sustainability action plan.

**100%**  
Sites undergone biodiversity proximity screening, & assessed for Key Biodiversity Areas (KBAs)

**100%**  
Compliance with national environmental clearance and land-use requirement

**All operations sites**  
are outside identified biodiversity-sensitive zones

Our biodiversity governance is guided by the ABG Biodiversity Policy and the 'No Net Loss' principle, ensuring any negative impact from operations is offset by measurable biodiversity gains. This policy includes established technical standards and guidance notes to align operational practices with biodiversity objectives.

To strengthen biodiversity risk management, ABCTL conducts location-based biodiversity assessments using internationally recognised tools, such as the Integrated Biodiversity Assessment Tool (IBAT). Controlled land use, minimal emissions and effluents, responsible waste management, and compliance with statutory environmental standards are implemented across all operations. Biodiversity considerations are integrated into environmental impact assessments, operational risk registers, and management reviews to prevent biodiversity loss, manage indirect impacts responsibly, and support long-term resilience of local ecosystems.

# PRODUCT STEWARDSHIP

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

Continuous monitoring, internal audits, and third-party certifications maintain system effectiveness. Regular training sessions for employees, distributors, and transporters reinforce safe handling and storage practices, while incident reporting mechanisms ensure accountability, corrective action, and continuous improvement.



## PRODUCT INNOVATION/ LOW CARBON-SUSTAINABILITY PRODUCTS

Innovation is central to ABCTL's long-term growth and customer relationships. Our R&D teams focus on 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 optimize manufacturing processes to reduce energy use and emissions intensity.

Collaboration with customers, research institutions, and stakeholders enables us to pilot new technologies, enhance resource efficiency, and support circular solutions for end-of-life recovery. This innovation strategy strengthens sustainability across the value chain while ensuring products meet evolving market and regulatory expectations.

## LIFE CYCLE ASSESSMENT (LCA)

**19** ISO COMPLIANT LCA STUDIES COMPLETED

Our completed LCA Studies:

**12 Studies**  
Advanced Materials Division

**6 Studies**  
Phosphates Division

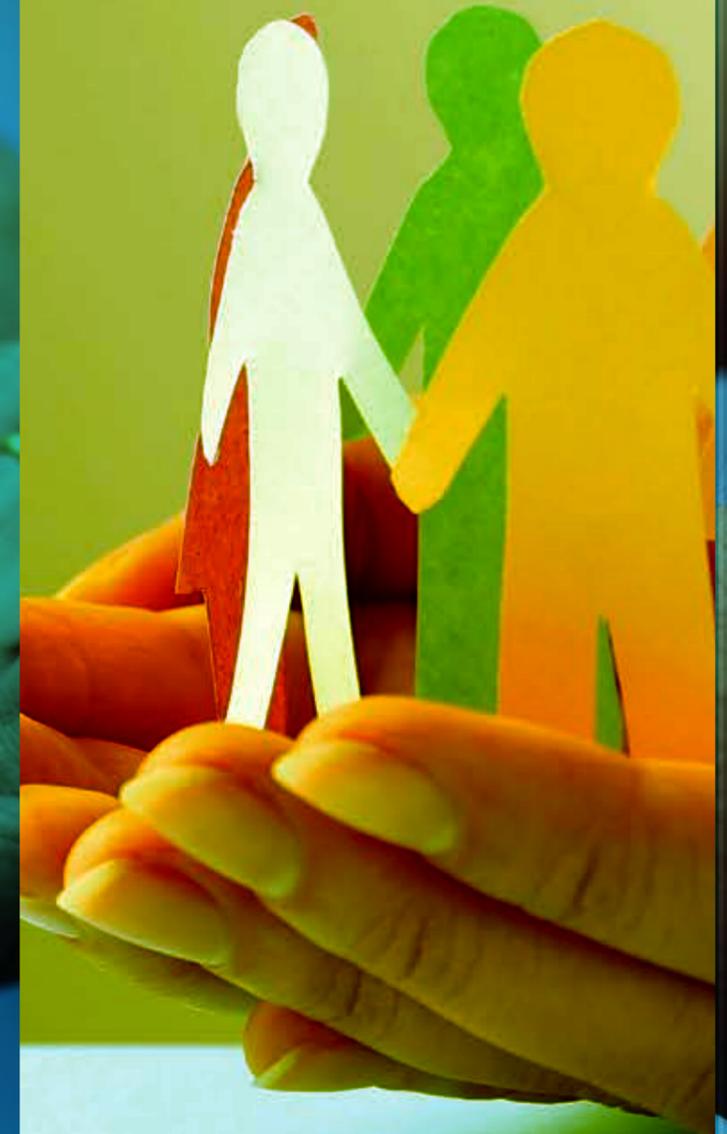
**1 Study**  
Sulphites Division

Our LCAs are conducted with verified methodologies and high-quality life-cycle inventory datasets. Recent studies, carried out with LCA partner, assessed multiple phosphate products using a cradle-to-gate system boundary, covering raw-material sourcing, transportation, manufacturing, utilities, and packaging. 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 ABCTL division is preparing itself to comply with upcoming European requirement of Digital Product Passport (DPP).



# SOCIAL



At Aditya Birla Chemicals (Thailand) Limited (ABCTL), 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.

ABCTL nurtures a workplace built on safety, fairness, and respect, enabling employees and contractors to thrive through continuous learning, inclusion, and wellbeing. 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, ABCTL 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, ABCTL 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

1,728

Total Workforce

4,701

Total Training Hours

39%

Gender Diversity in the permanent workforce

### Stakeholders Impacted

- Employees
- Suppliers
- Customers and Dealers
- Local Communities
- Industry Associations

### Material Issues

- Occupational Health and Safety
- Diversity and Equal Opportunity
- Customer Satisfaction
- Communities

### SDGs Alignment



### Supporting / Aligned Policies

- Health Policy
- Human Rights Policy
- Safety Policy
- Responsible Supply Chain Policy
- Product Stewardship Policy



## MESSAGE FROM SHEFALI KOHLI, CHIEF HUMAN RESOURCE OFFICER: GLOBAL CHEMICALS



Our primary focus remains on championing excellence at every stage of the employee experience, including career growth, workplace well-being, and experiential learning. We believe that a purpose-driven, engaged, and diverse workforce is essential to delivering long-term value for all stakeholders.

I am delighted to share that our commitment to diversity, equity, well-being, ethical practices, responsible growth, continuous learning, and community welfare continues to be a core strategic objective.

Our initiatives have strengthened our environmental and social commitments and have enabled our teams to act as active evangelists.

As we move forward, we remain committed to building a workplace where sustainability is a shared responsibility and a source of pride.

## HR GOVERNANCE

ABCTL follows a structured HR governance framework that ensures human capital is managed responsibly and in alignment with business priorities, regulatory requirements, and Group policies. The governance framework 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 all units.

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 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 considers its employees, workers, and contractors as the foundation of its success. The company 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.

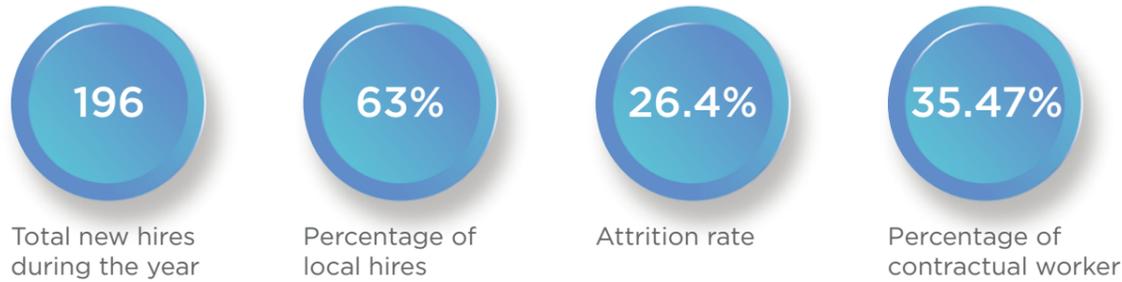
**29% WOMEN IN DECISION-MAKING POSITIONS**

### TALENT ACQUISITION AND DEVELOPMENT

ABCTL's recruitment strategy is designed to attract and retain skilled individuals aligned with its values and operational excellence. Hiring decisions are guided by fairness, merit, and equal opportunity.

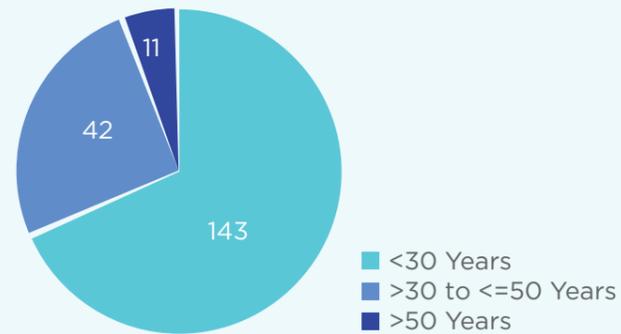
To ensure a transparent and efficient hiring process, we use digital platforms such as SAP and ByteHR for applicant tracking, workflow management, employee data, attendance, and payroll. Recruitment is further supported through online assessments, virtual interviews, and job portals including LinkedIn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

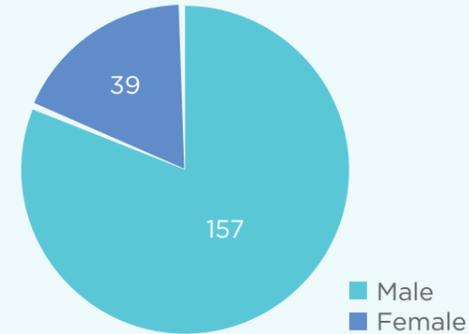


**NEW HIRES**

**Age-wise distribution**



**Gender-wise distribution**



**PROGRAMS AND INITIATIVES FOR TALENT ACQUISITION AND DEVELOPMENT**

Engineering Leadership Program (ELP)

Engineering Internship Program (EIP)



R&D Leadership Program

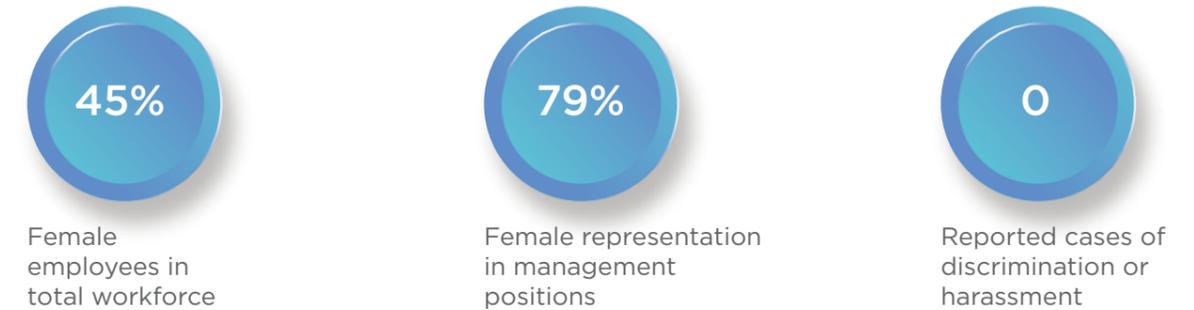
MoU with Local Vocational College for Internship for students

**DIVERSITY AND INCLUSION**

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

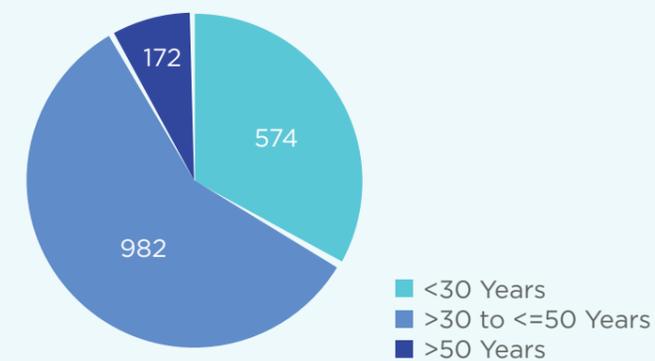
Discrimination, harassment, and bias are not tolerated in any form. Hiring and promotion decisions are based solely on qualifications, competence, and merit. Awareness sessions on inclusion and respectful behaviour are regularly conducted to strengthen workplace equity.

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.

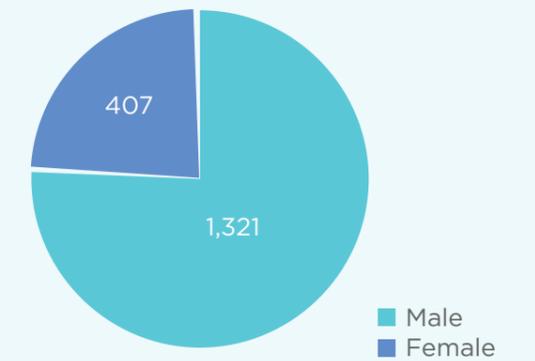


**WORKFORCE DIVERSITY**

**Age-wise distribution**



**Gender-wise distribution**



# 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 Centers (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



Average training hours per employee



Percentage of workforce covered under training programmes

	Training Topic	Average Hours	Coverage
Employees	Occupational Health & Safety Sustainability Human Resource Development Technical Soft Skills	923	100%
Workers	Occupational Health & Safety Sustainability Human Resource Development Technical Soft Skills	1,881	100%

## LEADERSHIP DEVELOPMENT & 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.

# 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.



Workforce covered under performance appraisal



Employees recognised under reward programmes

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

**Key highlights:**



Employees covered under medical insurance



Employees who availed parental leave



Return to Work Rate of Employees and Workers who took Parental Leave

**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 & 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, and 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 communities.

ABCTL ensures the protection of human rights across its operations and supply chain, consistent with the Group Human Rights Policy. The company respects the rights of all employees, workers, and communities, ensuring fair treatment and equal opportunity.

We prohibit child labour, forced or trafficked labour, discrimination, harassment, threats, intimidation, and abuse of authority. We ensure humane treatment, freedom of association, fair working hours, 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 applicable.

## 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 the likelihood and potential consequences 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 & CAPACITY BUILDING

We promote continuous awareness of human rights responsibilities across all levels. Our training approach aligns with ABG expectations to increase awareness through structured training and communication initiatives. Programmes focus on:

- 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: Nil
- Human rights grievances received/resolved: No grievances were received/reported

### Highlight - Human Rights Management Training

For our employees and workers of ABCTL, 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 was highlighted. Institutions such as WBCSD, UDHR, ILO, UNGC, and others were also discussed. This training enabled the ABCTL workforce to understand the importance of human rights and how to safeguard them.

## GRIEVANCE REDRESSAL & 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 Group 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 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 & 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 Self-Assessment Questionnaire 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 & 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:



Fatalities and Zero LTIs since last 5 Years



Total safety training hours



Health check-up coverage



Sites coverage which is certified under ISO 45001

### Highlight: Process Safety Excellence Through Lifecycle Risk Elimination and Digital Safety Management

Given the handling of hazardous materials such as chlorine, hydrogen, propylene, and concentrated acids, the site prioritized process safety by eliminating risks at the source rather than relying solely on controls. Over the past few years, key hazardous inventories were systematically removed, including liquid propylene storage, the liquid nitrogen vessel, and the internal HCL tank, alongside demolition of older, congested structures to reduce workers' exposure. Major plant upgrades—such as the new continuous Sodium Hypo plant, HCL plant, the FRP tank farm, and the redesigned column, were engineered with inherently safer design and advanced automation. Complementing this, digital tools such as DCS and ESD integration, real-time dashboards, CCTV surveillance, and e-Permit-to-Work enhanced visibility and safe execution. These combined actions have meaningfully reduced incident risk, improved compliance, and reinforced trust with regulators and the surrounding community.

### Safety Performance

Category	Year	Employees	Contractual Staff
Fatality (Nos.)	FY23	0	0
	FY24	0	0
	FY25	0	0
Lost Time Injury (LTI) (Nos.)	FY23	0	1
	FY24	0	2
	FY25	0	1
LTIFR (Per million hours worked)	FY23	0	0.29
	FY24	0	0.51
	FY25	0	0.21

## CHEMICAL MANAGEMENT & 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 chlorine, acids, and alkalis 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 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

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.

## MESSAGE FROM BIJU MATHEW, CHIEF SUPPLY CHAIN OFFICER: GLOBAL CHEMICALS



ABCTL has adopted ISO 20400 sustainable procurement practices across all three units, ensuring responsible sourcing that covers 95% of total purchases. We have strengthened our Scope-3 emissions calculations to better understand and reduce value-chain impacts, while setting clear sustainability goals that drive supplier transparency, innovation, and measurable progress, in alignment with ABG's goal of achieving Net Zero by 2050.

Aligned with our commitment to responsible procurement, we operate with transparency and apply a strict Supplier Code of Conduct covering human rights, labor practices, and environmental protection. Suppliers are selected, audited, and evaluated based on quality, compliance, and

sustainability performance following ISO 20400 guidelines, ensuring ethical, accountable, and sustainable operations across the supply chain.

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 & Sustainability Awards—encouraging continuous improvement and diversity within our ecosystem.

Our supply chain is integral to ensuring operational continuity and improving sustainability performance across all our divisions. 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 Critical Supplier



Supplier training and awareness sessions: Conducted for all critical suppliers.



Non-compliance cases resolved through corrective actions



Supplier grievances received



Reported incidents of child, forced or compulsory labour



No. of Sites with ISO 20400

## SUPPLIER CODE OF CONDUCT

ABCTL 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 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

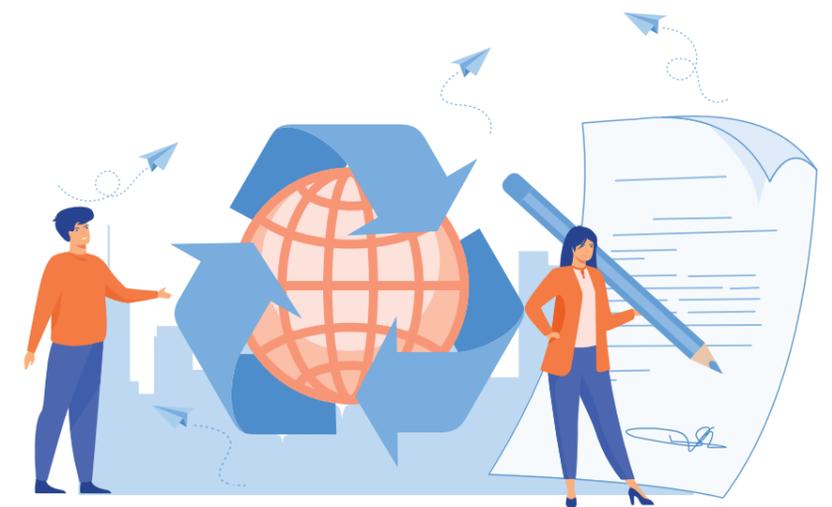
Our responsible sourcing approach ensures that procurement decisions consider social, environmental, and economic aspects. We follow fair, transparent, and traceable procurement practices that support long-term resilience and strong supplier relationships. In line with ISO 20400, we integrate sustainability requirements into procurement planning, supplier evaluation, contract conditions, and performance reviews.

We source key raw materials including phosphoric acid, caustic soda, soda ash, sulphur derivatives, and speciality chemicals from India, China, Japan, the Middle East, etc. and local suppliers in Thailand. For divisions producing food-grade materials, strict quality checks, laboratory testing, and lot-level traceability ensure compliance with safety standards.

Our Group-level Supply Chain and Procurement Policy guides partner selection and encourages sourcing from suppliers with strong governance practices and responsible environmental and social performance. At ABCTL, this is reinforced by our Responsible Supply Chain Policy and Transport Policy. 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. ABCTL'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 priority, ensuring that materials are sourced ethically and responsibly.



**Key highlights:**



New Suppliers evaluated on sustainability and ethical parameters



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

## 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 ISO 20400's 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. For example, our Sulphites division conducts rigorous annual audits for its top ten suppliers.

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, ABCTL also monitors 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 AND TRACEABILITY

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.

Quality assurance is essential, especially for materials used in food-grade and sensitive applications. 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

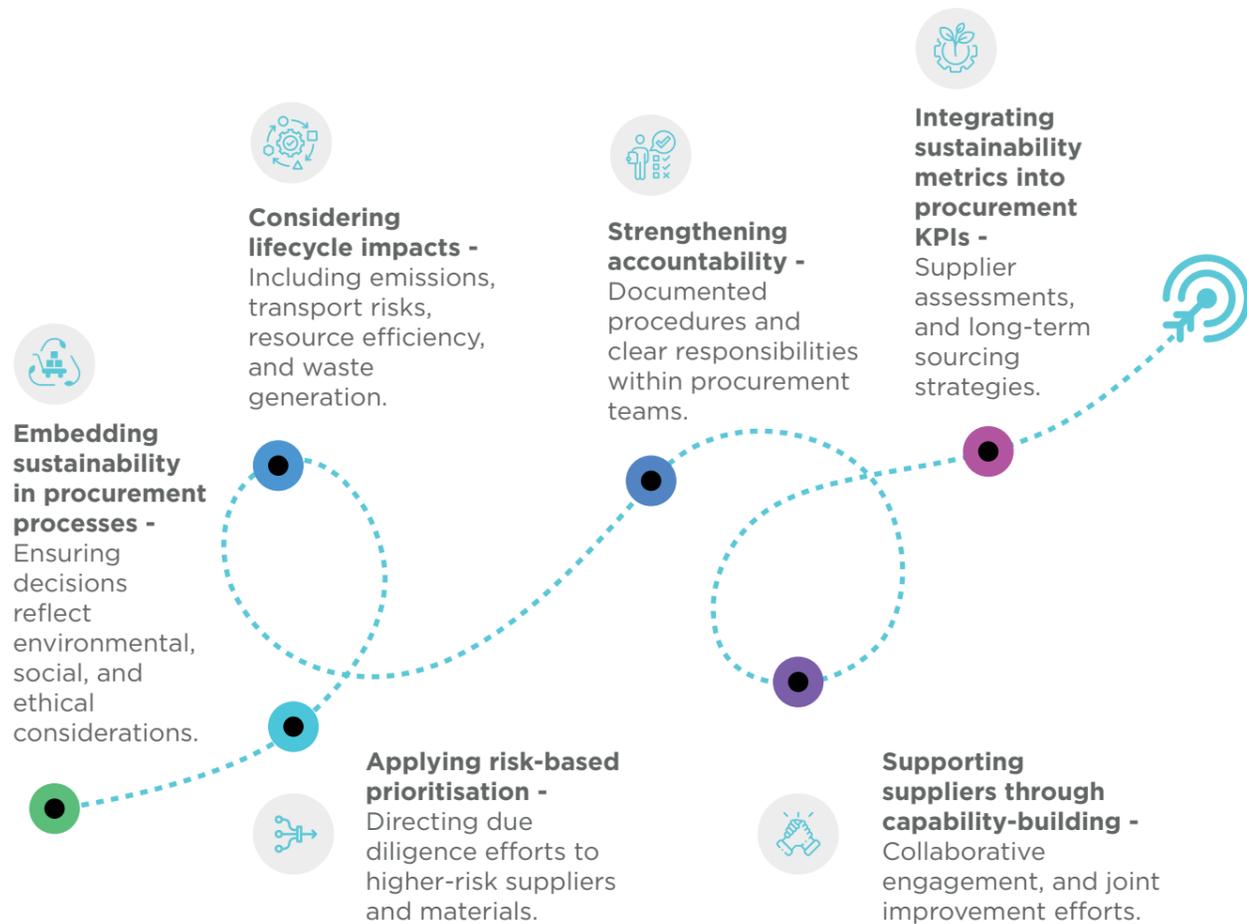
## LOGISTICS SAFETY

For ABCTL, 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. Where feasible, alternative transport modes—such as pipelines—are used to reduce risks associated with road transport, and route surveys are conducted in advance for oversized cargo. 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 ISO 20400 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:



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.

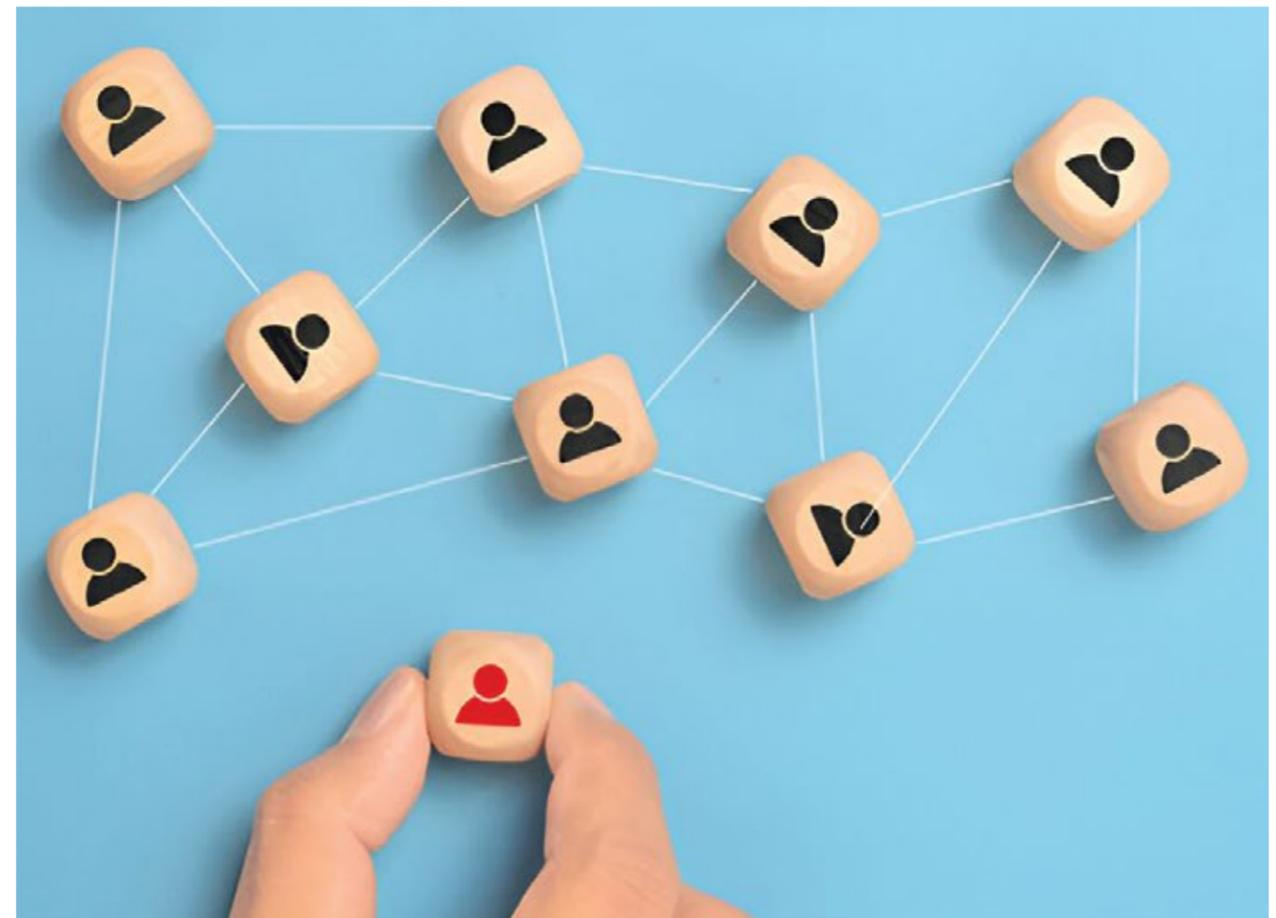
# CUSTOMER RELATIONS

ABCTL 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.

# MESSAGE FROM B. VENKATARAMAN, CHIEF MARKETING OFFICER: GLOBAL ADVANCED MATERIALS BUSINESS



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.



## CUSTOMER SATISFACTION AND FEEDBACK

Customer satisfaction is a key driver of ABCTL’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 ABCTL 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 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 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.

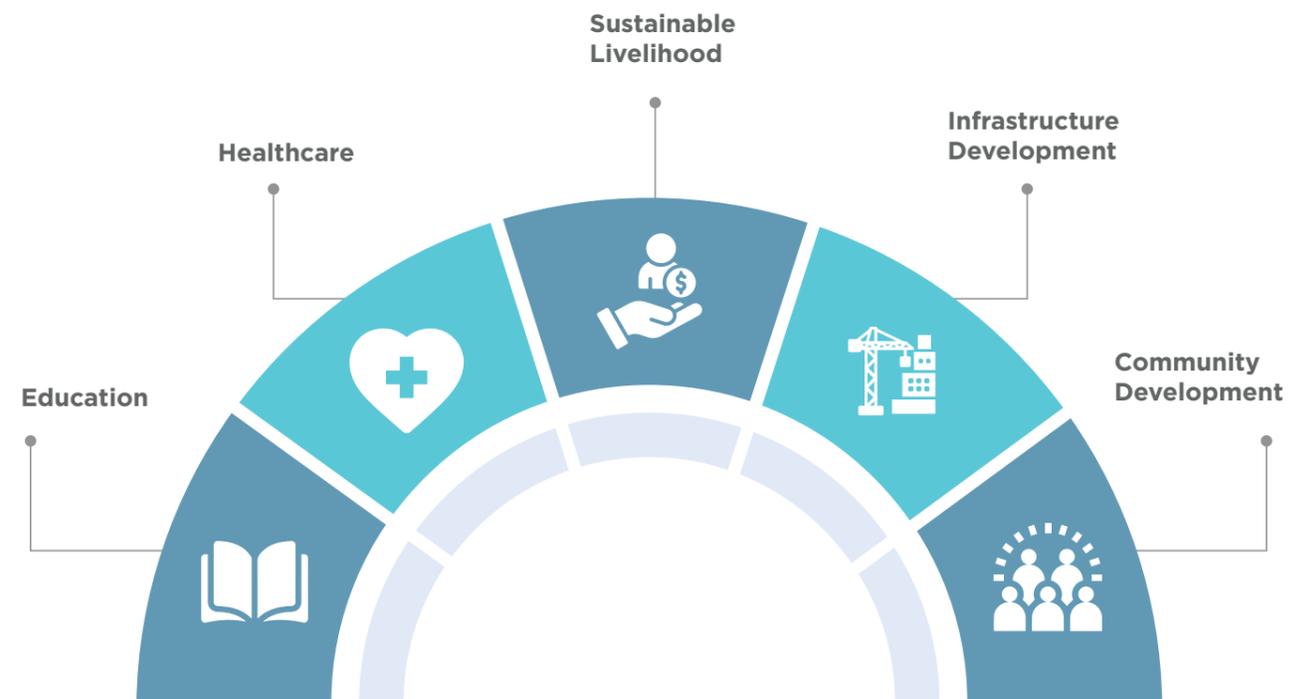
## INTEGRATION WITH SUSTAINABILITY AND QUALITY

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, 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 ABG, Corporate Social Responsibility (CSR) is a fundamental pillar of our corporate philosophy and we are a member of UNGC as well. 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



## SDGs Alignment



ABCTL

**9,40,375**  
Total CSR Spend  
(FY 2024-25) in THB

**34,638**  
Beneficiaries

## CSR PROGRAMS

- Education Provided scholarships to five communities in the Map Ta Phut area.
- Supported a budget for purchasing food trays for students at Wat Chaklukya School.
- Funded a study tour project for career development for seven local fishing groups.
- Proposed budget for the Sunthorn Phu Poetry Contest Project.
- Donated chairs to Wat Mahawong School and the Children Development Centre in Samutprakarn Province.
- Provided scholarships to academically outstanding students.
- Donated old cabinets to Wat Mahawong School.
- Children's Day celebrated with special activities.
- Donated old table calendars for making braille letters for the visually impaired.
- 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.
- Conducted programs to enhance employability and support local entrepreneurs, including internships for students.

### Donate chairs and Cabinates to Watmahawong School



### Children's Day Celebration



**Internship: Mechanical, Production and Logistic dept.**



**Internship: Mechanical and Production Caustics dept.**



**Healthcare**

- Partnered with "Noen Samrae Community" for Carbon Credit initiatives. launched a campaign against smoking in temples during the Khathin Festival.
- Supported the 8th World No Tobacco Day through the Natural Resources Conservation Society.
- Conducted Safety Chemicals Awareness Training for children and teachers at Prachummit Bamrung School.
- Participated in Blood Donation camp at Red Cross Foundation, Bangkok
- 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.
- Conduct workshops focused on hygiene and preventive healthcare.
- Organized health camps to provide medical services to local communities.
- Provided health check-ups for employees and contractors.

**Blood Donation Camp**



**Scholarship to students**



**Sustainable Livelihood**

- Expanded the Beach Clean-up project from two to four times a year.
- Launched and expanded the Angka Lung project for the elderly in Maptaphut Municipality.
- Collected and donated old lottery tickets to the Disabled Persons Foundation "Wat Haiy Moo".
- Supported flood victims in northern regions
- Donated men's and women's underwear
- 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 Sapon Community.
- Provided support for local entrepreneurs for economic development of the community

**Donated old lottery for disabled person foundation "Wat Haiy Moo"**



**Donated old lottery for disabled person foundation "Wat Haiy Moo"**



**Infrastructure Development**

- Supported the Krathinna Ceremony for Nong Fab Temple.
- Donated used staples to the International Association of People
- Provided old chairs to the Saunkaew Foundation
- 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 Saponwanaram Temple.
- Provided funding for the Maptaphut Walk & Run Mini Marathon.
- Supported the Kathin ceremony in 2024.
- Contributed budget and drinking water for a cleaning activity on Father's Day 2024

**Chair Donation to Saunkaew Foundation**



**Donation of used staple to the International Association of People**



## Community Development

- Supported activities for children in collaboration with WHA and local communities.
- Sponsored the Songkran Festival across 15 communities to celebrate Thai heritage
- Supported the summer novice ordination training program at Wat Nong Fab.
- Engaged in public relations for the Queen's Birthday, reaching 18 news agencies.
- Distributed baskets to underprivileged families in surrounding communities for Songkran Day
- Supported Wat Mahawong during the Songkran Day Thod Phapa ceremony
- Donated an LCD monitor and filing cabinet to Watsuankaew
- Offered candles and other items to monks during the Buddhist Lent ceremony
- Participated in the "One Run One Change" initiative to clean up trash at Bangsaen, Chonburi
- 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
- Provided immediate support during natural disasters to help communities recover.
- Community consultations and partnerships with NGOs to address local needs and concerns.

### Donated Monitor screed LCD & Filing cabinet to watsuankaew



### One Run One change, trash collection at Bangsaen Chonburi



## CASE STUDY: STRENGTHENING ELDER WELL-BEING AND CULTURAL INCLUSION IN RAYONG



With the elderly population in Map Ta Phut municipality steadily rising, the company identified a need for meaningful engagement that nurtures physical and emotional well-being. Instead of one-time donations, the CSR program focuses on continuous enrichment through traditional angklung group music sessions, social gatherings, mobility assistance, and participation in local cultural festivals. These activities offer cognitive stimulation and emotional support while fostering inter-generational connection and cultural continuity. The program also improves the visibility of the organization as a supportive community partner rooted in local needs, while creating positive social impact for our stakeholders, impacting approx. 878 elderly residents.

### Expected Outcome



**Physical & Mental Well-being:** Improved mental and emotional health among elderly participants



**Develop Community Learning:** Strengthened community bonds and teamwork among elderly groups



**Knowledge Transfer:** Preservation and appreciation of Thai traditional music in the community



**Create Income to Elder:** Elderly can earn income to support their families through playing the Angklung





# 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.



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 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 R&D 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.

# GRI INDEX



# GRI 1

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Product Design for Use-phase Efficiency	Revenue from products designed for use phase resource efficiency	NA
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	NA
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	85

Topics	Metric	Page no.
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	NA
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	NA
Operational Safety	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate	NA
Emergency Preparedness & Response	PSTIR), and Process Safety Incident Severity Rate (PSISR)	NA
	Number of transport incidents	NA



## 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 Thailand
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 Centers
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 & 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
m3	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
SBU	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
tCO2e	Ton Carbon Dioxide Equivalent
THB	Thai Baht
TJ	Tera Joules
UDHR	Universal Declaration of Human Rights
UN SDGs	United Nations 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



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