

YASH RASAYAN & CHEMICALS

ESG POLICY MANUAL

Title of the Policy	:	ESG Policy Manual
Policy No.	:	YRC/ESG/POLICY/001
Version no.	:	01
Version date	:	01.04.2025
Revision no.	:	00
Revision date	:	01.04.2025

Policy - Responsibilities:														
R= Responsible (Process Owner)	Process													
	Management	Plant Heads	HR & Admin Head	Safety Officer	Production Head	Engineering Head	Purchase Head	Store Head	Dispatch Heads	QAQC Head	Marketing Head	IT Head	--	---
A= Accountable for Implementation														
Process Owners	A	R	A	R	R	R	R	R	R	R	R	R	R	R



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1. Introduction:

Yash Rasayan and Chemicals, founded in 1997, is a leading manufacturer of Pharma intermediates and specialty chemicals in India. With a focus on quality and innovation, we supply to over 20 countries, including Europe. Our global reach is enhanced through YRC Global Chem, facilitating chemical sourcing in the USA and South America.

- Global Reach: Serving 20+ countries, with a strong presence in Europe.
- Advanced Manufacturing: 3 cGMP-compliant facilities in Gujarat, India.
- Innovative Excellence: Continuously improving products and processes.
- Customer Focus: Reliable supply chains and dedicated after-sales support.

We proudly mark 25 years in the industry and sincerely thank our customers and partners for their continued trust and support. As we move forward, we remain committed to innovation and strive to become a leading name in the Speciality Chemicals and Pharma sectors.

Started Development of Intermediates in our own R&D lab

We began developing pharmaceutical and specialty chemical intermediates in our own R&D lab. This milestone enhanced our innovation, product quality, and ability to meet custom client needs.

Strengthening Quality Standards

Achieved ISO 9001:2008 certification in 2008, reinforcing our commitment to quality and consistency. Received the One Star Export House certificate and established a dedicated QA/QC department to enhance product reliability.

Global Expansion & Infrastructure Growth

Commenced exports to Asia, Europe, the UK, and the Americas, marking our entry into global markets. Established new production plants to scale capacity and align with international quality and regulatory standards.

Technological Advancement & Sustainability

Commissioned a new c-GMP-compliant plant equipped with advanced reactors, CF, and ANFD systems. Upgraded the in-house Effluent Treatment Plant (ETP) to strengthen our commitment to sustainable operations.



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2. Purpose:

The purpose of this environmental policy is to strategically integrate Environmental, Social and Governance policies considerations into Yash Rasayan and Chemicals' core business operations and long-term strategic planning. Our commitment is to drive sustainable growth and create holistic value for all stakeholders by adhering to internationally recognized ESG frameworks, including:

- Global Reporting Initiative (GRI) Standards
- Business Responsibility and Sustainability Reporting (BRSR) guidelines
- United Nations Sustainable Development Goals (UN SDGs)

Through this comprehensive approach, Yash Rasayan and Chemicals aims to:

- Minimize environmental footprint
- Promote social responsibility
- Enhance corporate governance standards
- Ensure transparent and ethical business practices

Our ESG policy represents a proactive commitment to sustainable development and corporate social responsibility.

3. Coverage:

This ESG Policy comprehensively applies to all stakeholders associated with Yash Rasayan and Chemicals, including:

- Direct & Indirect Stake Holder Covered:** Management, all employees, customers, suppliers, contractors, workers and other stakeholders working directly and indirectly in and for Yash Rasayan and Chemicals.
- Organizational Entities Covered:**

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4. Governance and Allocation of Responsibilities and Authorities:

a) Top Management Responsibilities

- Strategic ESG Policy Oversight
- Comprehensive Performance Monitoring
- Approval of Key Performance Indicators (KPIs)
- Annual ESG Strategy Review
- Ensuring Organizational Alignment with Sustainability Goals

b) HOD's Responsibilities

- ESG Policy Development
- Formulate Comprehensive ESG Policy Manual
- Design Implementation Strategies
- Periodic Policy Review and Refinement
- Resource Allocation for ESG Initiatives
- Organizational Training and Capability Building

c) Sustainability Officer

- Overall ESG Strategy Development
- Comprehensive Sustainability Program Management
- Cross-Functional ESG Integration
- Define and Track Sustainability Metrics and Develop Sustainability Key Performance Indicators (KPIs)
- Develop ESG Policy Training Programs
- Stakeholder Engagement and Communication
- Prepare Sustainability Reports Alignment with Global Reporting Standards or other sustainability frame work.
- Formulate Comprehensive ESG Policy Manual
- Design Implementation Strategies
- Periodic Policy Review and Refinement
- Resource Allocation for ESG Initiatives
- Organizational Training and Capability Building



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d) Compliance and Ethics Office

- Confidential Complaint Reception Mechanism
- Systematic Documentation of ESG-Related Issues
- Whistleblower Protection Protocols
- Impartial Complaint Assessment
- Escalation of Critical Violations to Senior Leadership

e) Compliance Team

- Comprehensive Policy Violation Investigation
- Detailed Compliance Audits
- Corrective Action Recommendation
- Policy Enhancement Suggestions
- Regulatory and Legal Compliance Verification

f) Employee and Worker Obligations

- Mandatory Policy Compliance
- Active Participation in ESG Initiatives
- Continuous Learning and Awareness
- Reporting Potential Violations
- Promoting Ethical Organizational Culture

g) External Stakeholder Compliance

- External Stakeholder including Suppliers, Contractors, and Partners
- Strict Adherence to Supplier Code of Conduct
- Mandatory ESG Policy Alignment
- Regular Performance Assessments
- Contractual ESG Compliance Requirements
- Transparent Reporting Mechanisms



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5. Environment:

5.1 Environmental Policy

5.1.1 Purpose:

The purpose of the Environment Policy is to:

Demonstrate the organization's commitment to protecting the environment and promoting sustainable practices.

Prevent, control and minimize adverse environmental impacts arising from business operations, products and services.

Ensure compliance with all applicable environmental laws, regulations and standards (e.g., Environmental Protection Act, Air & Water Acts, Hazardous Waste Rules, ISO 14001).

Promote efficient use of natural resources such as energy, water, raw materials and land.

Encourage pollution prevention, waste reduction, recycling and adoption of cleaner production technologies.

Support climate change mitigation by reducing greenhouse gas (GHG) emissions and enhancing energy efficiency.

Foster awareness, responsibility, and participation of employees, contractors and stakeholders in environmental management.

Drive continual improvement by monitoring environmental performance and integrating sustainability into business strategy.

5.1.2 Scope:

This policy applies to all employees, contractors, suppliers and partners involved in the operations of Yash Rasayan & Chemicals.

5.1.3 Policy Statement:

At Yash Rasayan & Chemicals, we are committed to our Manufacturing process of Pharma Intermediates and Specialty Chemicals in a manner that protects the environment and supports sustainable development. We recognize that environmental stewardship is an integral part of our business success and we strive to minimize the environmental impacts of our processes, products and services.

We at Keva are committed towards Occupational Health, Safety and Environment protection, which forms an integral part of our responsibility and social commitment towards sustainability. We believe that EHS stewardship is an integral part of our business success and we strive to minimize the OH& S risks and Environmental impacts due to our processes, products and services.



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We also believe that no work, service, or activity is so urgent that it compromises the safety of our people, our assets, the environment in and around our organization and our stake holders.

We are committed to:

- Provide and continuously improve our operations to achieve an excellence in the field of Environmental management including, strategic reduction in consumption of natural resources and there by supporting the bio diversity.
- Providing safe and healthy working conditions to prevent work-related injuries and illnesses.
- Effective implementation of Environment, Occupational Health, Safety and Sustainability initiatives by adhering to the applicable legal statutes and other requirements and by investment in advance technologies
- Improve energy efficiency in our operations by adopting new technologies, enhancing process efficiency and increasing the use of renewable energy sources.
- Eliminating hazards and reducing occupational health and safety (OH&S) risks in the workplace.
- Effective implementation of renewable energy resources to minimize reliance on fossil fuels and reduce air pollution.
- Explore new technologies and alternative fuels to further reduce environmental impact and emissions.
- Identifying the sources of air, water and land pollution and implementing robust operational controls and monitoring to prevent accidental releases of pollutants
- Acknowledge that water is a shared resource among industries, communities and ecosystems, ensuring our operations do not negatively impact this balance.
- Avoid pollution of surface water, groundwater and other water sources by efficiently operating our manufacturing plants and waste water treatment plants
- Engineer, design and maintain waste storage facilities to meet international best practices.
- Reduce waste generation through improved process efficiency, recycling and responsible disposal practices.
- Inform stakeholders about the safe end-of-life treatment of our products to prevent adverse environmental and health impacts.
- Educate, employees, contractors, visitors and stakeholders about EHS responsibilities our policy commitments and sustainable practices.
- Involve our employees, contractors, visitors and stakeholders in the process of preparing our EHS and sustainable policy and strategies.
- Source and use chemicals and materials responsibly, prioritizing recycled, reused and renewable and sustainable options wherever feasible. Ensure safe handling, storage and disposal of chemicals, complying with all safety standards to avoid environmental or health risks.



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- Proactively communicate hazards associated with materials and chemicals to employees, customers and end users.
- Encourage sustainable consumption patterns, design products for durability and enable environmentally responsible disposal of our products.
- Conducting proactive risk assessment by involving employees, conducting periodic audits, using hazard identification techniques and implementation of necessary corrective and preventive actions
- Work towards integrating circular economy principles by reducing, reusing, recycling and recovering resources from our operations.

5.1.4 Qualitative Targets

- Zero intolerance for EHS violations in all processes and services.
- Achieve interdependent EHS culture by engaging employees, contractors and suppliers in EHS Management system proactively.
- Reduce the GHG emissions of the site by adopting process improvements and resource consumption reduction.
- Reduce the overall risk by continuous hazard identification, risk assessment and risk mitigation activities across all levels of processes.
- Commit to use energy sources more responsibly by reducing resource consumption and increasing awareness on energy conservation among employees.
- Promote the use of renewable energy wherever feasible.
- Prevent pollution of air, water and soil through effective operational controls.
- Manage materials, chemicals and hazardous materials safely to prevent adverse environmental and health impacts.
- Commit to reducing the amount of hazardous wastes generated from processes by process improvement.
- Promote environmental awareness among employees, contractors, suppliers and other stakeholders.
- Promote well-being programs addressing both physical and emotional wellbeing.
- Encourage sustainable consumption of materials and products.
- Strategic reduction in consumption of natural resources and there by supporting the bio diversity
- Monitor and improve EHS performance continuously through audits, KPI and management reviews.
- Communicate product end-of-life management practices to stakeholders.

5.1.5 Quantitative Targets

- Achieve a 20% reduction of Scope 1 & Scope 2 - GHG emissions by 2030 compared to 2024.
- Achieve a 25% reduction of Specific Electricity Consumption by 2030 compared to 2024.



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- Convert 100% of external lighting into renewable sources by 2030 compared to 2023.
- Achieve a 50% reduction of Specific water Consumption by 2030 compared to 2024.
- Increase the percentage of waste sent for recycling to 20% by 2030 compared to 2024.
- Reduction in Non-Hazardous waste generation to 40% by 2030 compared to 2024.
- Reduction in Hazardous waste generation to 20% by 2030 compared to 2024.
- Reduction of specific chemical consumption to 25% by 2030 compared to 2024.
- Increase the percentage of employees covered under Environmental Trainings to 100 % by 2030 compared to 2023.
- Increase the percentage of spent/ waste chemicals for recycling to 100% by 2030 compared to 2023.
- Recycling 90% of the wastewater generated to process after treatment by 2030.
- Reduction of freshwater consumption against MT of product by 40% as compared to 2023.
- Reduction of Air emission by 10% by 2030 as compared to 2025.
- Reduction of specific chemical consumption to 15% by 2030 as compared to 2023.
- Raise the number of trees planted in the site, in 2024, to 3500 by 2030, to support the biodiversity inside the site.
- To provide environmental awareness for our customers, with respect to 100% of the products manufactured by us by 2030.

5.1.6 Allocation of Responsibilities

An HSE officer has been appointed by the Managing Director for the effective implementation and compliance of this policy.

5.1.7 Communication & Transference of the Policy

The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.

Any changes in the policy shall be notified through e-mail by way of updated Policy document.

Policy awareness shall be conducted regularly through various discussion / communication forums.

Policy is available on company website for internal and external stakeholders.

5.1.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Health and Safety Officer and all relevant stakeholders.



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5.2 Occupational Health and Safety Policy

5.2.1 Purpose:

The purpose of the Occupational Health & Safety (OHS) Policy is to:

1. Protect the health, safety and well-being of all employees, contractors, visitors, and stakeholders associated with the organization.
2. Provide a safe and healthy workplace by eliminating hazards, reducing occupational risks and preventing work-related injuries and illnesses.
3. Demonstrate organizational commitment to comply with applicable legal and regulatory OHS requirements (e.g., Factories Act, state factory rules, and international standards).
4. Promote a proactive culture of safety, consultation, participation, and continuous improvement in OHS performance.
5. Ensure integration of OHS into overall business strategy and decision-making processes, thereby supporting sustainable growth.
6. Enhance organizational resilience by preparing for, responding to and recovering from OHS emergencies and crises.

5.2.2 Scope:

This policy applies to all employees, contractors, suppliers and partners involved in the operations of Yash Rasayan and Chemicals.

5.2.3 Policy Statement:

At **Yash Rasayan and Chemicals**, is involved in the Manufacturing of Pharma Intermediates and Specialty Chemicals. We view health and safety as integral components of our operations, prioritizing the well-being of our employees, public and company assets. We firmly believe that no work, service, or activity is so urgent that it compromises safety. By maintaining high safety standards, we aim to enhance productivity and reduce losses.

Our Commitments:

1. **Safe and Healthy Working Conditions:** We are dedicated to providing safe and healthy working conditions to prevent work-related injuries and illnesses.
2. **Legal Compliance:** We ensure adherence to all applicable legal and other health and safety requirements.
3. **Elimination of Hazards:** We commit to eliminating hazards and reducing occupational health and safety (OH&S) risks in the workplace.
4. **Continuous Improvement:** We strive for the continual improvement of our OH&S management system to ensure a safer environment.



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- 5. Consultation and Participation:** We actively promote the consultation and participation of workers and their representatives in safety-related matters.
- 6. Zero Lost Time Injuries:** We aim to achieve zero lost time injuries by promoting the reporting of near-misses, unsafe acts and conditions among employees.
- 7. Annual Policy Review:** The policy will be reviewed annually by the SAS Manager and Head ER to assess progress and ensure that the stated commitments are being met.

5.2.4 Qualitative Targets

- Foster a safety-first mindset by engaging employees, contractors and suppliers in proactive HSE practices.
- Ensure compliance with all legal and regulatory OHS requirements (e.g., Factories Act, ISO 45001).
- Build a culture of continuous hazard identification and risk mitigation across all levels.
- Encourage employee participation and consultation in OHS committees and initiatives.
- Promote well-being programs addressing both physical and mental health.
- Achieve continual improvement in safety performance through audits, monitoring and lessons learned.

5.2.5 Quantitative Targets

- Increase the 100% percentage of employees covered under Occupational Health and Safety Trainings by 2030 compared to 2024.
- Maintain Zero Fatality incident cases by 2030 compared to 2024.
- Maintain Zero Lost Time Injury Frequency Rate (LTIFR) by 2030 compared to 2024.
- Maintain Zero Lost Time Injury Severity Rate (LTISR) by 2030 compared to 2024.

5.2.6 Allocation of Responsibilities

- A Health and Safety officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

5.2.7 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.



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5.2.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Health and Safety Officer and all relevant stakeholders.



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5.3 Product Use Policy

5.3.1 Purpose:

This Product Use Policy serves as a framework for Yash Rasayan and Chemicals to:
Sustainable Production and Consumptions Comply with legal requirements under the Environment Projection Act.
Create shared value for stakeholders by aligning business objectives with societal needs.

5.3.2 Scope:

This Policy applies to every individual associated with the Yash Rasayan and Chemicals, including workers, employees, officers, managers, directors, and external stakeholders.

5.3.3 Policy Statement

We, Yash Rasayan and Chemicals, is committed to promoting sustainable practices and encouraging responsible consumption among our employees, customers, and stakeholders. This policy outlines our commitments, strategies, and focus areas aimed at embedding sustainability across our operations and beyond.

We prioritize the development of **sustainable products** through innovation. This includes reducing environmental impact by incorporating **recyclable materials** and advancing **energy-efficient technologies** in our production processes. We strive to create products that are not only high-quality but also environmentally responsible.

We aim to communicate the **environmental benefits** of our products through **transparent marketing** and communication efforts. This helps foster informed and sustainable choices among our customers.

We work closely with **like-minded suppliers and partners** to ensure that sustainability is promoted throughout our **supply chain**. This collaborative approach supports the adoption of sustainable practices from production to consumption.

We educate and raise awareness among **employees, customers, and stakeholders** about sustainable practices. By providing **clear and accessible information** about the environmental impacts of our products, we empower customers to make informed and sustainable decisions.

We prioritize the use of **sustainable packaging solutions** to minimize environmental impact. Packaging is designed to promote **recycling** and sustainability throughout the product lifecycle.

Internally, we optimize operations to reduce **resource consumption**, minimize waste generation, and reduce our overall environmental footprint. Our goal is to **reduction in environmental impact by 2030**.

We engage and empower employees to integrate **sustainable practices** into their daily routines. By fostering a culture of sustainability, we ensure that sustainability principles are embedded across our operations.



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We actively collaborate with customers to understand their **sustainability preferences** and provide them with tailored, sustainable solutions that align with their environmental goals.

We support and partner with **community initiatives** that promote **sustainable practices** and **environmental stewardship**, extending our positive impact beyond our own operations.

Our sustainability efforts are driven by **continuous improvement**. We monitor performance using **measurable indicators**, set targets for ongoing enhancement, and conduct **annual sustainability audits** to track our progress.

We, Yash Rasayan and Chemicals, are committed to providing the necessary resources, training, and support to achieve our sustainability goals.

5.3.4 Qualitative Targets

- Ensure zero tolerance for corporate social responsibility.
- Development of **sustainable products** through innovation.
- Reducing environmental impact by incorporating **recyclable materials** and advancing **energy-efficient technologies**.

5.3.5 Quantitative Targets

- To usages of 100% recyclable packing materials by 100% in 2030 compared to 2024.

5.3.6 Allocation of Responsibilities

- An ethics / compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

5.3.7 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.

5.3.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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5.4 Customer Health and Safety Policy

5.4.1 Purpose:

Yash Rasayan and Chemicals is committed to ensuring the highest standards of safety in all its products and services. This policy outlines our dedication to product safety, customer communication, emergency response, and regulatory compliance to maintain trust and uphold our reputation as a leading manufacturer of specialty chemicals and minerals.

5.4.2 Scope:

This policy applies to all employees, departments, and stakeholders involved in the design, production, and delivery, and support of Yash Rasayan and Chemicals products and services. It also extends to our customers and partners who engage with our offerings, ensuring their safety and compliance with legal requirements.

5.4.3 Policy Statement:

Ensuring Product and Service Safety: All our offerings are designed, produced, and delivered prioritizing safety, with risks assessed and mitigated regularly.

Material Safety Data Sheets (MSDS): Material Safety Data Sheets (MSDS) must be prepared for all products, outlining hazards, safety precautions, and emergency guidelines, and made available as required.

Engaging in Open Communication: We welcome and act on customer feedback regarding safety, ensuring transparent reporting channels for any concerns or incidents.

Providing Training and Education: Our team is trained in the best safety practices, and we offer resources to educate customers on safe product use.

Implementing Emergency Protocols: We have established procedures for swift action in response to emergencies, prioritizing customer safety and information.

Maintaining Confidentiality and Compliance: Customer safety information is kept confidential, and all our operations comply with relevant health and safety laws.



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5.4.4 Qualitative Targets

- Ensure designed, produced, and delivered prioritizing safety, with risks assessed and mitigated regularly.
- Customer feedback regarding safety, ensuring transparent reporting channels for any concerns or incidents.
- Established procedures for swift action in response to emergencies, prioritizing customer safety.

5.4.5 Quantitative Targets

- To enhance product safety compliance by 100% in 2030 compared to 2024.
- Zero Customer Complaints related to product safety in 2030 compared to 2024.
- Zero Product Recall Incident related to product safety in 2030 compared to 2024.
- Increase customer safety awareness by 100% in 2030 compared to 2024.

5.4.6 Allocation of Responsibilities

- An ethics / compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

5.4.7 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.

5.4.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- QA and all relevant stakeholders.



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6. Social:

6.1 Human Rights Policy

6.1.1 Purpose:

Human rights refer to the rights, freedoms, and treatment standards that are universally applicable to all individuals. This Policy is based on the International Labour Organization's Declaration on Fundamental Principles and Rights at Work as well as the labour laws of India. Yash Rasayan and Chemicals acknowledges and supports human rights at both international and national levels. It is essential for all Company's employees, consultants and suppliers to respect and uphold these standards.

6.1.2 Scope:

This Policy applies to every individual associated with the [Yash Rasayan and Chemicals](#), including workers, employees, officers, managers, directors, and external stakeholders. The Human Rights Policy extends to all aspects of the Company's operations, including its interactions with employees, stakeholders, and the communities where it operates.

The objective of this policy is to uphold and safeguard the fundamental human rights of individuals, fostering a diverse, inclusive, fair working environment.

6.1.3 Policy Statement:

The [Yash Rasayan and Chemicals](#) employees are required to adhere to relevant labour laws, regulations, and guidelines that cover various aspects such as hiring, wages, working hours, overtime, and working conditions.

A. Freedom of association and collective bargaining

Workers have the right to freely join and form organizations, including trade unions, worker associations, and committees, to protect and promote their occupational interests. Collective bargaining, which involves negotiations between organized employee groups, is also recognized and respected by the company.

B. Equal opportunities and diversity

The [Yash Rasayan and Chemicals](#) values and respects diversity and individual differences. It expects all employees to contribute to creating a workplace that fosters respect, dignity, and fairness. Harassment and discrimination are strictly prohibited. The Company follows a merit-based approach for hiring and promotions, regardless of characteristics such as race, colour, religion, creed, gender, sexual orientation, gender identity or expression, intersex, national origin, marital or



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civil union status, pregnancy, ancestry, citizenship, age, military or veteran status, disability, genetic characteristics, or any other protected characteristic by law.

C. Prohibition of coercion and forced labour

All [Yash Rasayan and Chemicals](#) employees must engage in voluntary employment. Any form of involuntary labour, including prison labour, debt bondage, indentured servitude, or forced labour, is strictly forbidden. [Yash Rasayan and Chemicals](#) has a zero-tolerance policy towards human trafficking and any form of involuntary labour. Physical or psychological coercion, as well as any kind of abuse, are against the law and will not be tolerated.

[Yash Rasayan and Chemicals](#) shall adhere to the following statements:

- We will not engage in or support the use of forced or compulsory labour, including prison labour, as defined in Convention 29,
- We will not retain original identification papers and shall not require personnel to pay 'deposits' to the organisation upon commencing employment.
- Neither the organisation nor any entity supplying labour to the organisation shall withhold any part of any personnel's salary, benefits, property or documents in order to force such personnel to continue working for the organization.
- We will ensure that no employment fees or costs are borne in whole or in part by the workers.
- We will ensure that Personnel have the right to leave the workplace premises after completing the standard workday and be free to terminate their employment provided that they give reasonable notice to their organisation.
- Neither the organisation nor any entity supplying labour to the organisation shall engage in or support human trafficking.
- Personnel shall have the right to leave the workplace premises after completing the standard workday and be free to terminate their employment provided that they give reasonable notice to their employer. This is in compliance with Indian Bonded labour system (abolition) Act, 1976 and the contract labour (regulation and abolition) Act, 1970.
- The Company shall not keep permanently any original documents like educational certificates, Identity documents, Date of Birth Certificates, Domicile documents etc. of any employee but will only ask for deposition of such documents for verification purposes only.

D. Child Labour

[Yash Rasayan and Chemicals](#) prohibits the use of illegal child labour and the exploitation of children. [Yash Rasayan and Chemicals](#) personnel are responsible for ensuring that all employees meet the minimum age requirements and are legally eligible for employment. Accurate records of employees' date of birth or other legitimate means of age verification must be maintained in accordance with legal requirements, only candidates who are having more than 18 years shall be considered for further hiring process.



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a. Child Remediation

As per the above Child Labor Policy, the organization shall never employ child labor in the premises. For that organization conduct risk assessments to identify areas within supply chain where child labor may be present.

Engage with suppliers to communicate company's supplier code of conduct towards child labor and the importance of compliance with labor standards.

Implement monitoring mechanisms to assess supplier compliance, which include in supplier audits and worker interviews. Begin by drafting a clear and concise policy statement that declares your company's commitment to eliminating child labor from its operations.

Incase if a child labour is identified at the factory the following steps will be followed:

- a. The child worker must stop working immediately.
- b. The factory will contact the child worker's parents/legal guardians to arrange for the child's safe return to his residence. The factory will be responsible for returning the child to his original residence, including the cost of transport, accommodation and any other related expenses. The factory will maintain all expenses records related to the child's return.
- c. If the child is the main source of income for his/her family, the factory will provide his family with a stipend. This amount will provide financial assistance to family of the child as long as the child is actually sent to the school.
- d. The factory will provide employment to one adult member of the child worker's family and will be employed by his/her own free will.
- e. The factory will maintain contact with the child's parents / legal guardian to ensure the child's wellbeing and to verify his/her attendance in school. The factory will maintain proof of the communication with the child's parents to verify compliance with the remediation plan.
- f. The factory will contact the child's school to ensure that he/she is attending classes regularly & the factory will maintain all document related to the child's school attendance.
- g. The Factory will consider re-employment of the child once he / she attains the legal working age.
- h. The factory will ensure to enforce this policy effectively

The following procedure is applied to verify age of each candidate before recruitment. Each candidate is required to show his valid age proof with photo in original for age and background verification.

Following Documents are valid for age Verification e.g.

- 1.1. Aadhar Card
- 1.2. School Certificate
- 1.3. Doctor Certificate
- 1.4. Passport



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1.5. Driving License

1.6. Voter ID

After age verification, photocopy of the valid document is attached with the application form for company records.

E. Wages and working hours

F. Working Conditions

a. Working Hours and Compensation

Yash Rasayan and Chemicals ensures that all employees receive wages and benefits that meet or exceed the minimum legal requirements. While recognizing that some production areas may require overtime, Yash Rasayan and Chemicals aims to limit overtime to maintain humane and productive working conditions, in compliance with local laws. Any overtime work that meets legal requirements will be compensated accordingly.

- Working hours, shift timings, and recess periods will be defined in accordance with legal norms and clearly communicated to all employees.
- Employees who work beyond regular hours will receive extra payment for extended hours as per legal requirements.

b. Leave and Benefits

- Leave entitlements will be granted in accordance with legal norms, ensuring employees can take necessary time off.
- Health check-ups will be conducted periodically for all employees to ensure their well-being.
- All employees will be covered under insurance policies as required by law.
- Childcare benefits will be provided, including allowances and paternity/maternity leave to support employees with family responsibilities.

c. Employee Engagement and Support

- Employees will have the opportunity to raise concerns through established channels such as the Works Committee, Grievance Committee, and Harassment Committee.
- Bonus payments will be awarded to employees based on the overall performance of the organization.

d. Employee Feedback and Satisfaction

- Employee satisfaction surveys will be conducted periodically to assess employee perceptions and experiences within the organization.



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e. Work environment

Yash Rasayan and Chemicals expects its personnel to treat all employees with dignity and respect and to comply with relevant laws concerning working conditions. These laws encompass worker health and safety, sanitation, fire safety, risk prevention, and the maintenance of electrical, mechanical, and structural safety standards. Yash Rasayan and Chemicals is committed to providing access to emergency medical care, clean and accessible restrooms, adequate lighting and ventilation, fire and emergency exits, essential life safety equipment, emergency aid kits, and drinking water as a minimum requirement.

G. Promoting employee morale, skill upgradation and career development

Yash Rasayan and Chemicals provides an opportunity to its workforce for various learning and development programs that are relevant to their role in the organization without differentiation on grounds of gender, age, or physical abilities. The programs pertain to domain specific areas as well as learning offerings and interventions including training in technical, managerial and process skills, industry domain knowledge and leadership skills for employees.

H. Social Dialogs

Our chemical manufacturing company is **firmly committed** to maintaining open, honest, and meaningful dialogue with all our stakeholders. We recognize that social dialog is not merely a compliance requirement, but a cornerstone of sustainable business practices and community trust.

We **Yash Rasayan and Chemicals** ensures that all individuals have the right to:

- Form or join trade unions and worker organizations
- Engage in collective bargaining
- Participate in lawful assemblies and meetings
- Express views on workplace matters without fear of retaliation

We commit to **maintaining accessible communication channels** available for community concerns and feedback.

We commit to **disclosing material information** about our operations, including safety incidents and environmental impacts.

We pledge to provide **accurate, factual data** without minimization or misrepresentation.

We commit to **genuinely hearing stakeholder concerns** rather than dismissive engagement.

We pledge to **implement corrective measures** when problems are identified.

We ensure **follow-through on commitments** made during dialogue sessions.



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I. Harassment

We must maintain a respectful and safe workplace and not tolerate physical violence, threats, corporal punishment, mental coercion, verbal abuse, disrespectful behaviour, bullying, or harassment of any kind within our organizations. [Yash Rasayan and Chemicals](#) has a zero-tolerance policy with respect to any form of harassment including sexual harassment, harassment based on pregnancy, childbirth or related medical conditions, race, religious creed, colour, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other type of harassment protected by central, state, or local law or regulations. We shall take appropriate steps to ensure a harassment-free workplace by way of publication of policies, periodic trainings and/or requisite & timely support to affected parties.

The Company's 'Policy for Prevention of Sexual Harassment at Workplace' seeks to prevent, prohibit and redress any incident of sexual harassment and to enforce strong disciplinary action in face of any such occurrence. It defines sexual harassment and provides a framework to deal with complaints of sexual harassment at the workplace or related to the workplace.

J. External Stakeholder Human Rights

- a) We promote an organizational culture that supports **human rights** and actively seeks to avoid complicity in any human rights abuses.
- b) Our commitment aligns with the principles contained within the **Universal Declaration of Human Rights**, the **UN Guiding Principles on Business and Human Rights**, and similar international laws and frameworks.
- c) We expect our **suppliers, contractors**, and other **business partners** to adhere to the same high standards, particularly in areas where human rights issues are prevalent, such as:
 - Working hours and conditions
 - Non-discrimination and equality
 - Child labor
 - Fair wages
 - Compulsory or forced labor
 - Modern slavery

Employee Responsibilities and Knowledge

- a) We conduct due diligence to ensure our suppliers and business partners share our commitment to human rights. We do not knowingly engage with any supplier or business partner involved in forced labor, modern slavery, human trafficking, or the exploitation of or discrimination against any individual, including children and other vulnerable groups.
- b) We uphold and respect human rights related to:



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- Freedom of association
 - Collective representation
 - Fair compensation
 - Equal treatment
 - Safe and healthy workplaces
- c) We actively participate in multilateral efforts to promote human rights through organizations such as the UN Global Compact and the Global Business Initiative on Human Rights. Our activities aim to support and advance corporate respect for human rights globally.
- d) We are committed to respecting all relevant human rights laws and standards in every aspect of our business, ensuring fair and just treatment for all individuals associated with our operations.

K. Right to privacy

The [Yash Rasayan and Chemicals](#) is committed to protecting the right to privacy of our employees and other stakeholders. We shall not disclose any personal information/data to third parties, without consent, unless required by any law or regulation. We must abide by data privacy rules, including digital information security norms that are applicable in our region of operation to preserve the privacy of company and employee information.

L. Grievance redressal mechanism

The Company believes that empowered employees are the best way to receive feedback and help identify areas for improvement. The Company encourages employees to raise concerns under this policy to enable it to investigate and take appropriate corrective actions to any violation.

All grievances relating to human rights violation shall be handled by the 'Internal Complaints Committee' (hereinafter referred to as "Committee"). The Committee is responsible for handling complaints as per the process mentioned under the 'Policy for Prevention of Sexual Harassment at Workplace'. Any grievances related to violations of Human Rights can be communicated / reported to the Committee members via e-mail or in person.

M. Disciplinary Measures for Human Rights Policy Violations

Yash Rasayan and Chemicals is committed to maintaining the highest ethical standards, including integrity, transparency, accountability, and responsible business practices in environmental, social, and governance matters. The company has established clear disciplinary measures for violations of this Policy. These measures ensure accountability and safeguard the integrity of the company's operations.



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Issuance of Formal Warnings: For minor violations, employees may receive documented warnings outlining the nature of the violation and corrective actions required.

Mandatory Training or Counselling: Employees found in violation may be required to attend additional training sessions or counselling programs focused on ethical conduct and compliance.

Suspension without Pay: In cases of significant violations, employees may face temporary suspension while investigations are conducted.

Termination of Employment: Severe breaches, such as bribery, misrepresentation of information, or consistent non-compliance with Human Rights guidelines, may result in immediate termination of employment.

Legal Action: If the violation involves illegal activities such as bribery, environmental regulation violations, or financial misconduct, the company reserves the right to initiate legal proceedings.

Supplier or Partner Penalties: In cases where violations involve suppliers or business partners, penalties may include suspension or termination of contracts and partnerships.

Public Disclosure of Actions: For severe or repeated violations impacting public trust, Yash Rasayan and Chemicals may disclose disciplinary actions in its external reporting mechanisms.

6.1.4 Qualitative Targets

- a) Ensure zero tolerance for child labor, forced labor, and human trafficking in all business operations and supply chains.
- b) Respect the freedom of association and collective bargaining rights of employees.
- c) Provide a safe, healthy, and dignified workplace for all workers.
- d) Promote diversity, equity, and inclusion (DEI) at all levels of the organization.
- e) Ensure non-discrimination on the basis of gender, caste, religion, age, disability, or any other status.
- f) Uphold the right to fair wages, working hours, and benefits in line with national and international standards.
- g) Foster a culture of transparency and accountability on human rights matters.
- h) Strengthen grievance mechanisms to allow employees and stakeholders to raise concerns without fear of retaliation.
- i) Conduct human rights due diligence for suppliers, contractors, and third parties.
- j) Respect indigenous people's rights, local communities, and cultural heritage in business operations.
- k) Support the right to privacy and data protection of employees and stakeholders.
- l) Maintaining external stake holder human rights violation incidents

6.1.5 Quantitative Targets

- a) Ensure zero Human Rights Violations/ Incident reported by 2030 compared to 2024.
- b) Ensure zero child labor, forced labor, and human trafficking Incident reported by 2030 compared to 2024.



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- c) To ensure number of child or forced labor audits conducted in own operational sites, 01 / year by 2030 compared to 2024.
- d) Ensure Zero Number of days lost to work-related injuries, fatalities, and ill health by 2030 compared to 2024.
- e) Ensure Zero Number of work-related accidents by 2030 compared to 2024.
- f) Increase the number of employees trained on Human Rights Policy from 100% in 2030 compared to 2024.
- g) To ensure that all contracts include explicit Human Rights clauses, increasing by 100% in 2030 compared to 2024.
- h) To ensure Percentage of women employed in the whole organization, increasing by 20% in 2030 compared to 2024.
- i) To ensure Percentage of employees from a minority or vulnerable group in the whole organization by 20% in 2030 compared to 2024.
- j) To ensure number of employees is covered by employee representatives, by 50% in 2030 compared to 2024.
- k) To ensure number of employees covered by collective agreements, by 100% in 2030 compared to 2024.
- l) To ensure number of employees is covered with healthcare, employee's satisfaction rate, by 100% in 2030 compared to 2024.
- m) To reduce absenteeism rate, by 50% in 2030 compared to 2024.
- n) To ensure number of employees trained on health and safety issues, by 100% in 2030 compared to 2024.
- o) To ensure number of employee health and safety risk assessments conducted, by 100% in 2030 compared to 2024.
- p) To ensure number of employees trained in prevention of discrimination and harassment, by 100% in 2030 compared to 2024.
- q) To ensure number of human rights impact assessments performed, by 100% in 2030 compared to 2024.
- r) To ensure zero number of grievance mechanism cases of human rights incidents from external stakeholders, by 2030 compared to 2024.

6.1.6 Allocation of Responsibilities

- a) An ethics / compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.1.7 Communication & Transference of the Policy

- a) The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- b) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- c) Policy awareness shall be conducted regularly through various discussion / communication forums.



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d) Policy is available on company website for internal and external stakeholders.

6.1.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.2 Whistleblower Policy

6.2.1 Purpose:

Yash Rasayan and Chemicals is committed to maintaining the highest standards of ethical conduct, transparency and accountability. The Whistleblower Policy is established to encourage employees, contractors, suppliers and other stakeholders to report any unethical behavior, misconduct, or violations of company policies and laws without fear of retaliation.

6.2.2 Scope:

This policy applies to all employees, contractors, suppliers and partners involved in the operations of [Yash Rasayan and Chemicals](#).

6.2.3 Definitions:

- **Whistleblower:** An employee, contractor, supplier, customer, or any stakeholder who, in good faith, reports actual or suspected misconduct, unethical practices, violation of laws, regulations, or company policies.
- **Whistleblowing:** The act of reporting concerns related to unethical behavior, corruption, fraud, harassment, human rights violations, health and safety risks, environmental breaches, or any activity that may harm the organization, its stakeholders, or the public interest.
- **Good Faith Report:** A report made with honest intent, based on reasonable belief that the information disclosed indicates misconduct, even if it is not subsequently confirmed.
- **Retaliation:** Any direct or indirect act of punishment, discrimination, harassment, dismissal, demotion, suspension, threats, or adverse treatment against a whistleblower because of their disclosure. Retaliation is strictly prohibited under this policy.
- **Confidentiality:** Ensuring the identity of the whistleblower and the information provided are kept secure and disclosed only to authorize persons involved in the investigation.
- **Anonymous Reporting:** A mechanism that allows a whistleblower to report concerns without disclosing their identity. The organization must treat anonymous complaints with the same seriousness as identified ones, provided sufficient information is available for investigation.
- **Investigation:** The formal process of fact-finding, reviewing evidence, interviewing relevant parties and reaching conclusions regarding a reported concern. Investigations must be impartial, timely and objective.
- **Misconduct:** Any action or omission that is unlawful, unethical, or against the company's policies and values, including but not limited to fraud, bribery, corruption, harassment, discrimination, health and safety violations, misuse of company assets, or breach of confidentiality.
- **Designated Officer / Ethics Committee:** The person or body authorized by the company to receive, assess, and investigate whistleblower reports in line with this policy.
- **False or Malicious Complaint:** A complaint made with dishonest intent, knowing that the information provided is false. Submitting false complaints may result in disciplinary action, but employees will not be penalized for genuine reports made in good faith, even if unsubstantiated.



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- **Protected Disclosure:** Any communication made in good faith regarding unethical practices, misconduct, or violations that is protected under this policy and applicable law, safeguarding the whistleblower from retaliation.

6.2.4 Policy Statement:

A. The Policy covers without limitations the followings: -

Breach of contract or Breach of Code of Conduct for management and employees and Code of conduct for regulating, monitoring and reporting of trading by insiders or rules and other Policies;

- a. Abuse of authority.
- b. Criminal offence.
- c. Malpractice or Manipulation of company data/records.
- d. Information security breaches
- e. Financial irregularities, including fraud, or suspected fraud (Corruption & Bribery);
- f. Percolation of confidential /propriety information.
- g. Misappropriation of company funds/assets.
- h. Deliberate violation of law/regulation.
- i. Negligence causing danger to public health and safety;
- j. Any other unethical, biased, favored, imprudent event on account of which the interest of the Company is affected.

B. Reporting Procedure

Any stakeholders internal/external who want to raise the whistleblower he/she can follow below:

Reporting Channels:

Reports can be made through various channels, including:

- A designated whistleblower hotline (Contact No. +91 9879157909).
A secure email address (bhavin@yashrasayan.in)
- In-person reporting to a designated HR representative/Ethics Officer (Contact No. +91 9879157909).

C. Anonymity and Confidentiality

Reports can be made anonymously. Yash Rasayan and Chemicals ensures the confidentiality of all whistleblower reports and the identity of the whistleblower to the extent possible, consistent with the need to conduct an adequate investigation.

D. Information to Provide

Whistleblowers should provide as much detail as possible, including:



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- Description of misconduct or unethical behavior
- Names of individuals involved
- Dates, times, and locations of the incidents
- Any evidence supporting the report

E. Protection from Retaliation

[Yash Rasayan and Chemicals](#) strictly prohibits retaliation against whistleblowers. Any form of retaliation, including but not limited to, dismissal, demotion, harassment, or any form of discrimination, is not tolerated. Employees who engage in retaliation against a whistleblower will face disciplinary action, which may include termination of employment.

F. Investigation Process

1.6.1 Acknowledgment of Reports

All reports will be acknowledged within five business days.

1.6.2 Assessment and Investigation

The designated compliance officer or an appointed investigation team (**Grievance committee**) will assess and investigate the report thoroughly and impartially. The investigation process will include:

- A preliminary assessment to determine the credibility of the report
- A detailed investigation plan
- Collection and review of relevant evidence
- Interviews with parties involved and witnesses

G. Outcome and Actions

Upon completion of the investigation, a report will be prepared outlining the findings and recommendations. Appropriate actions will be taken based on the findings, which may include disciplinary action, policy changes, or legal proceedings.

H. Feedback to Whistleblower

If the whistleblower is known, they will be informed of the investigation's outcome, to the extent appropriate, without breaching confidentiality obligations.

I. False Reports

[Yash Rasayan and Chemicals](#) takes false reports seriously. Deliberately making false allegations with malicious intent is a violation of this policy and may result in disciplinary action against the individual making the false report.



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6.2.5 Qualitative Targets

- Ensure zero tolerance for retaliation against whistleblowers who report in good faith.
- Build a transparent and trustworthy culture that encourages employees, suppliers, and stakeholders to speak up.
- Build a transparent and trustworthy culture that encourages employees, suppliers, and stakeholders to speak up.
- Promote awareness of whistleblower mechanisms across the organization through continuous communication.
- Ensure fair, impartial, and timely investigation of all whistleblower reports.
- Maintain a zero-tolerance approach toward bribery, corruption, facilitation payments, and unethical practices.
- Extend whistleblower protections to contractors, suppliers, and third parties.
- Ensure clear communication of this policy to all employees, suppliers, contractors, and third parties.
- Enhance internal audit processes to detect and prevent unethical practices.

6.2.6 Quantitative Targets

- Ensure zero retaliation cases reported by 2030 compared to 2024.
- Increase the number of employees trained on Whistleblower Policy from 100% in 2030 compared to 2024.
- To ensure that all contracts include explicit anti-bribery and corruption clauses, increasing by 100% in 2030 compared to 2024.

6.2.7 Allocation of Responsibilities

- A compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.2.8 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.

6.2.9 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.3 Anti-Discrimination Policy

6.3.1 Purpose:

Yash Rasayan and Chemicals is committed to maintaining the highest standards of ethical conduct, transparency and accountability. The Whistleblower Policy is established to encourage employees, contractors, suppliers and other stakeholders to report any unethical behavior, misconduct, or violations of company policies and laws without fear of retaliation.

6.3.2 Purpose:

The Anti-Discrimination process, outlined in the document, provides an avenue for stakeholders to voice their concerns and gives transparency on how discriminations/ grievances/ harassment will be managed internally, which aims to reduce conflict and strengthen relationships between internal and external stakeholders.

6.3.3 Scope:

This Policy applies to every individual associated with the **Yash Rasayan and Chemicals**, including workers, employees, officers, managers, directors, and external stakeholders. The Anti-Discrimination Policy extends to all aspects of the Company's operations, including its interactions with employees, stakeholders, and the communities where it operates.

6.3.4 Policy Statement:

A. At Yash Rasayan and Chemicals, we are committed to creating an inclusive, respectful, and equitable work environment where all employees are treated with dignity, regardless of race, gender, ethnicity, age, or any other personal characteristics. The Grievance Management Policy for Discrimination, Harassment & Diversity aims to ensure that any form of discrimination, harassment, or violation of our diversity principles is addressed promptly and thoroughly.

Our commitment is to uphold a workplace that promotes mutual respect and fosters diversity, where inappropriate behaviour and unfair treatment are not tolerated. We provide all employees with a safe, confidential, and supportive process to report grievances related to discrimination, harassment, or breaches of diversity standards. Employees who raise concerns in good faith are fully protected from retaliation or negative consequences.

Prevention of Discrimination

- We shall not discriminate during recruitment, promotion, training, or in providing any other benefits to employees.
- No discrimination shall be based on race, caste, gender, ethnic origin, age, or other personal characteristics.
- **Recruitment** will be conducted based on credential verification and a robust interview process.



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- **Promotion** will be based on an appraisal process and the achievement of assigned goals and targets.

Prevention of Harassment

- **Sexual harassment** includes unwelcome actions such as sexual advances, requests for sexual favours, or other verbal or physical conduct of a sexual nature.
- **Sexual harassment may occur when:**
 - It is made an explicit or implicit condition of employment.
 - It is used as the basis for employment decisions.
 - It unreasonably interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Examples of prohibited conduct:

- Demands or subtle pressure for sexual favours, accompanied by a promise of favourable job treatment or a threat concerning employment.
- Repeated sexual flirtations, advances, or propositions.
- Continued verbal abuse of a sexual nature.
- Sexually related comments, jokes, or graphic and degrading comments about an employee's appearance.
- Displaying sexually suggestive objects, pictures, cartoons, or vulgar e-mails.
- Any uninvited physical contact, such as patting, pinching, or repeated brushing against another's body.

Applicability:

Sexual harassment can occur between management and staff, between staff employees, or between employees and non-employees (e.g., clients, customers, suppliers). It applies regardless of gender or sexual orientation.

Harassment by Non-employees

- Yash Rasayan and Chemicals will take measures to protect employees from reported harassment by non-employees in the workplace, including customers, clients, and suppliers.

Process to Handle Discrimination & Harassment Cases

- Any cases of discrimination or harassment must be reported to the **HR Manager**.
- Proper **counselling** will be provided to affected employees.
- An **incident investigation** will be conducted to evaluate the root cause and identify corrective measures.



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- **Disciplinary action** will be taken against any employee found guilty of discrimination or harassment.

Diversity

- **Yash Rasayan and Chemicals** is a multi-location company with employees from diverse backgrounds, countries, and cultures.
- We believe that diversity and employee engagement are sources of strength and competitive advantage.
- Mutual respect and tolerance are fundamental in how we work and communicate with each other.
- Employment decisions are guided by competence, performance, and potential.
- We comply with all applicable employment and labour laws, including wage & hour, immigration, collective bargaining, and anti-discrimination laws.

Employment-related decisions:

- Always based on relevant qualifications, merit, performance, and other job-related factors.
- Discrimination is not tolerated.

Unacceptable behaviours include:

- Workplace bullying, which may include verbal, physical, or social abuse, intimidation, or coercion.
- Bullying can be committed by individuals or groups, in person or online, and may be obvious or hidden.

Employee conduct:

- Employees must treat colleagues with respect and uphold standards of fair treatment, diversity, and inclusion.
- Offensive language, gestures, or discriminatory remarks, even if intended as jokes, are strictly prohibited.

B. Grievance redressal process for internal stakeholders

A HR manager will be designated by the Director of the Company as Internal Grievance Officer who will hear out the grievances of stakeholders and record them. The Grievance Redressal Committee (“Committee”) will be responsible for addressing all the grievances submitted by the Internal Stakeholders Grievance Officer. If the concerned employee is not satisfied by the decision of the Committee, the committee will refer such cases to the Director of the Company and the Director shall address the grievance in such cases.



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At the first instance the affected internal stakeholder should submit the grievance (in writing) stating his/her name, designation, employee number, other personal details and grievance to his / her immediate supervisor or Head of Department (“HOD”) or HR Manager. The supervisor or HOD or HR Manager should acknowledge the receipt of the grievance, if possible immediately. The supervisor or HOD or HR Manager should redress the grievance within a period of five working days. In case the affected internal stakeholder is not satisfied with the outcome, it will escalate Internal Stakeholder Employees Grievance Officer, who shall assess whether the grievance is genuine or not and accordingly take further necessary action within a period of five working days. If the grievance relates to any policy matter, the grievance shall be closed in consultation with HR Head.

If the concerned internal stakeholder is not satisfied with the response from the Grievance Officer he/she can submit the grievance along with the reply to the Grievance Committee. The grievance committee would hear out the grievances of individuals and redress or counsel them. Acknowledgement of the receipt of the grievance will be issued to the concerned internal stakeholder. The Grievance Committee should redress the grievance within a period of 7 working days.

C. Reporting

The Grievance Committee will report to the Director of the Company. A half yearly written report of grievances handled will be submitted to the Director of the Company.

D. Guidelines And Conditions

- The internal stakeholder shall submit his / her grievance immediately and in any case within a period of one month from the date of occurrence.
- If the grievance arises out of an order issued by the management, initially the said order shall be complied with and thereafter the concerned employee submits his grievance as per the procedure laid down in this policy document.
- Grievance pertaining to or arising out of the following shall not come under the purview of the grievance procedure:
 - Annual performance appraisal /confidential report.
 - Where the grievance does not relate to internal stakeholders.



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- Any grievance arising out of removal or dismissal of an employee.
- Any complaint related to sexual harassment at workplace will be considered by Internal Complaints Committee.
- Any matter pertaining to the period before the date of joining of Company and or initial appointment/absorption in the company.
- Grievances pertaining to or arising out of disciplinary action or appeal against such action shall be channeled to the Competent Authority as laid down under the Code of Conduct of the Company and in such cases the grievances redressal procedure shall not apply.
- Any other matter as may be decided with the approval of the Director.

E. Grievance redressal process for external stakeholders

Respective people received complaints from the external stakeholders may be via email/telephone and reported to HR manager for logging the complaint in grievance register. The following procedure shall be followed to redress stakeholders' grievances.

Screen: The respective people is responsible to liaise with the external stakeholder/s and work on a resolution.

F. Acknowledge:

A grievance will be acknowledged, by the grievance officer, within five working days of a grievance being submitted. Communication will be made either verbally or in written form. The acknowledgement of a grievance should include a summary of the grievance, method that will be taken to resolve the grievance and an estimated timeframe in which the grievance will be resolved. If required, the acknowledgment provides an opportunity to ask for any additional information or to clarify any issues.

G. Investigation:

The Grievance Handling Committee along with the concerned employees is responsible for investigating the grievance. The investigation may require the employees' team to make site visits, consult employees, contact external stakeholders and complete other activities. Records of meetings, discussions and activities all need to be recorded during the investigation. Information gathered during the investigation will be analyzed and will assist in determining how grievance is handled and what steps need to be taken in order to resolve the grievance.

H. Act:

Following the investigation, the concerned employees will use the findings to create an action plan outlining steps to be taken in order to resolve the grievance and submit the same to the Grievance



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Handling Committee. The Grievance Handling Committee is responsible for assigning actions, monitoring actions undertaken and making sure deadlines are adhered to. Once all actions have been completed and the Grievance Handling Committee feels the grievance has been resolved, they will then formally advise the stakeholder via their preferred method of contact.

I. Follow up and close out:

The employees' concerned team will contact the stakeholder/s three weeks after the grievance is resolved. When contacting the stakeholder, the concerned employees' team will verify that the outcome was satisfied and gather feedback on the grievance process and submit it to the grievance handling committee.

J. Storing of Grievances:

All records, including grievance forms, investigation notes, interviews and minutes of meetings will be securely filed, and confidentiality is maintained for all parties involved.

K. Communication of the policy:

The policy will be communicated to all the employees through appropriate internal channel. All the new joiners will be communicated as part of their induction. Contractors and external stakeholders will be communicated about the grievance procedure at the time of onboarding. Any changes, amendment and alteration made to this policy will also be communicated to all the internal & external stakeholders.

L. Confidentiality

Every effort will be made to protect the complainant's identity, subject to legal constraints.

M. Grievance Reporting Channels

Yash Rasayan and Chemicals will communicate this procedure to its Internal & external stakeholders to raise awareness and offer transparency of how stakeholders can voice their grievances. Key channel for external stakeholders to vocalize their grievance can be done in following way:

External Stakeholders Grievance Officer

Name: Mr. Haresh Patel

Designation: Director

Email: haresh@yashrasayan.in Phone No.: +91 9825011488

Internal Stakeholders Grievance Officer



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Name: Jagdish Patel

Designation: Director (System Co-Ordinator)

Email: jagdish@yashrasayan.in Phone No.: +91 9825123788

6.3.5 Qualitative Targets

- a) Provide a safe, healthy, and dignified workplace for all workers.
- b) Promote diversity, equity, and inclusion (DEI) at all levels of the organization.
- c) Ensure non-discrimination on the basis of gender, caste, religion, age, disability, or any other status.
- d) Uphold the right to fair wages, working hours, and benefits in line with national and international standards.
- e) Foster a culture of transparency and accountability on human rights matters.
- f) Strengthen grievance mechanisms to allow employees and stakeholders to raise concerns without fear of retaliation.
- g) Support the right to privacy and data protection of employees and stakeholders.

6.3.6 Quantitative Targets

- a) Ensure Zero Discrimination & Harassment Incident reported by 2030 compared to 2024.
- b) Increase the number of employees trained on Anti-Discrimination Policy from 100% in 2030 compared to 2024.
- c) To ensure that all contracts include explicit Anti-Discrimination clauses, increasing by 100% in 2030 compared to 2024.

6.3.7 Allocation of Responsibilities

- a) An ethics / compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.3.8 Communication & Transference of the Policy

- a) The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- b) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- c) Policy awareness shall be conducted regularly through various discussion / communication forums.
- d) Policy is available on company website for internal and external stakeholders.



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6.3.9 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.4 Carrier Management and Training Policy

6.4.1 Purpose:

Yash Rasayan and Chemicals is committed to foster continuous employee growth, enhance skills and competencies, create future-ready talent pipelines, and align individual career development with organizational goals through structured training, mentoring, and career progression programs.

6.4.2 Scope:

This policy applies to all employees, contractors, suppliers, and partners involved in the operations of [Yash Rasayan and Chemicals](#).

6.4.3 Policy Statement:

A. The Policy covers without limitations the followings: -

At **Yash Rasayan and Chemicals**, we follow the philosophy of "**promotions from within**" to the greatest extent possible. We are committed to offering growth opportunities for employees at all levels, in line with their **performance** and **aptitude**. Our focus is on **performance, potential for contribution**, and the embodiment of **Yash Rasayan and Chemicals' values** at a higher level.

B. Performance Management

Our performance management system ensures that organizational and individual goals are consistently met in an **effective** and **efficient** manner. Moving away from the traditional command-and-control approach, we focus on a **facilitative model of leadership** that ties individual performance to the broader **strategic goals** of the organization.

Key elements include:

1. **Goal Alignment:** Employees' objectives are aligned with their departments and the company's mission.
2. **Development Discussions:** Employees and managers jointly discuss development goals and create a plan for achieving them.
3. **Continuous Improvement:** A dynamic and evolving approach to performance management is emphasized to keep pace with changes in the work environment.

C. Performance Evaluation Process

At **Yash Rasayan and Chemicals**, employee performance is evaluated **bi-annually**, ensuring:

1. **Clear Objectives:** Employees have defined objectives that form the basis of their performance evaluations.



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- Performance Feedback:** Regular, structured feedback is provided to help employees improve and grow.
- Training and Development:** Identification of training needs and professional development opportunities.
- Two-Way Communication:** A formal channel for open communication between employees and management.
- Fair Rewards:** Performance is objectively evaluated to ensure **fair** and **equitable rewards**.

D. Internal Career Mobility

We are committed to providing **equal opportunity** for internal employees to apply for vacant positions within any company location. The process for internal mobility will follow the same steps as the external recruitment process, ensuring **no discrimination** occurs at any stage.

E. Training Program (Skill Development)

At **Yash Rasayan and Chemicals**, we believe that continuous **training** and **development** are essential for providing the highest value to our clients and for attracting and retaining **excellent employees**.

Our training initiatives include:

- In-House Programs:** Regular in-house training sessions to update employees on new developments in their field.
- External Programs:** Sponsorship of employees to attend external programs and workshops organized by reputed institutions.

We Yash Rasayan and Chemicals are dedicated to ensuring that all employees have access to opportunities for skill enhancement and professional growth.

6.4.4 Qualitative Targets

- Enhance internal audit processes to detect and prevent unethical practices.
- Promote a culture of continuous learning and professional development across all levels.
- Ensure equal access to training and career development opportunities regardless of gender, age, role, or background.
- Develop structured career paths and succession plans for key roles.
- Encourage employee ownership of career growth through self-learning and goal-setting.
- Strengthen leadership development programs for future managers and executives.
- Integrate training needs identification (TNI) into annual performance reviews.
- Promote cross-functional learning and job rotations to broaden employee capabilities.
- Ensure knowledge transfer and retention through structured training for critical skills.



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- j) Evaluate training effectiveness through feedback, assessments, and performance improvements.
- k) Encourage participation in external certifications, conferences, and seminars.
- l) Align career development initiatives with employee engagement and retention strategies.

6.4.5 Quantitative Targets

- a) Increase the 100% percentage of employees covered under annual training programs by 2030 compared to 2024.
- b) Increase the 16 average training hours per employee per year in 2030 compared to 2024.

6.4.6 Allocation of Responsibilities

- a) A compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.4.7 Communication & Transference of the Policy

- a) The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- b) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- c) Policy awareness shall be conducted regularly through various discussion / communication forums.
- d) Policy is available on company website for internal and external stakeholders.

6.4.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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7. Governance Policy:

6.5 CSR (Social Corporate Responsibility) Policy

6.5.1 Purpose:

This CSR Policy serves as a framework for Yash Rasayan and Chemicals to:

- Conduct social and environmental initiatives that positively impact the community and environment.
- Comply with legal requirements under the Companies Act, 2013, related to CSR.
- Create shared value for stakeholders by aligning business objectives with societal needs.

6.5.2 Scope:

This Policy applies to every individual associated with the [Yash Rasayan and Chemicals](#), including workers, employees, officers, managers, directors, and external stakeholders.

This CSR Policy outlines our commitment to promoting welfare activities that uplift communities and foster environmental sustainability. The policy has been designed as Section 135 of the Companies Act, 2013 and is approved by the Board to ensure compliance with regulatory standards and best practices.

6.5.3 Policy Statement:

A. Interpretation

- Terms not defined herein shall have meanings assigned under the Companies Act, 2013, or any other applicable law.
- References to laws, rules, or regulations shall include amendments and modifications applicable from time to time.

B. Guiding Principles

Yash Rasayan and Chemicals is committed to conducting CSR activities that embody:

- Transparency in project selection, execution, and monitoring.
- Inclusivity by prioritizing vulnerable and marginalized sections of society.
- Compliance with quality and ethical standards aligned with Yash Rasayan and Chemicals's core values.
- Sustainability by supporting programs that promote long-term positive impact.
- Collaborative Efforts with stakeholders and community organizations to enhance outreach.



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Focus Areas: Yash Rasayan and Chemicals dedicates its CSR efforts to the following key areas, which align with Schedule VII of the Act:

- Eradicating Hunger, Poverty, and Malnutrition
 - Programs addressing food security, healthcare, and hygiene.
 - Projects for access to clean drinking water, sanitation, and preventive healthcare.
- Promoting Education and Skill Development
 - Educational scholarships, infrastructure for schools, and vocational training.
 - Employment-enhancing projects for children, women, and the differently-abled.
- Environmental Sustainability
 - Projects for ecological balance, conservation of natural resources, and protection of biodiversity.
 - Support for renewable energy projects and green practices.
 - Contribution to Relief Funds
 - Direct contributions to government relief funds like the PM CARES Fund for socio-economic development.
- Rural Development and Community Welfare
 - Infrastructure projects in rural communities, healthcare facilities, and disaster relief activities.
- Other Initiatives
 - Support for activities within the scope of Schedule VII as deemed relevant by the CSR Committee and approved by the Board.

C. Mode of Implementation; CSR activities may be executed as follows:

- Direct Implementation: Projects undertaken by Yash Rasayan and Chemicals internal team.
- Through Implementation Agencies: Collaborations with qualified agencies, foundations, or NGOs with proven records in managing similar projects.
- Collaborative Efforts: Partnerships with other companies to co-create or support larger CSR initiatives.

All Implementation Agencies must comply with registration requirements and qualify under applicable laws to undertake CSR activities.

D. CSR Expenditure

- Yash Rasayan and Chemicals will allocate at least 2% of the average net profit from the preceding three financial years toward CSR activities.
- Administrative Expenses: Only costs related to impact assessments will be counted towards CSR obligations, subject to regulatory limits.



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- Unspent Funds: Funds unspent at the financial year-end, other than those allocated to ongoing projects, will be transferred to a specified government fund within six months.
- Surplus Funds: Any surplus from CSR activities will not form part of Yash Rasayan and Chemicals business profits and will be used for future CSR projects.

E. Approval of CSR Activities

- CSR activities will be reviewed and approved by the CSR Committee and subsequently endorsed by the Board as part of the Annual Action Plan.
- The Annual Action Plan will detail each project's objectives, budget, timelines, and
- Implementation strategy.
- The CSR Committee holds authority to modify, update, or amend the Annual Action Plan when necessary.

F. Monitoring and Evaluation

- Oversight by CSR Committee: The CSR Committee will monitor CSR projects and oversee progress against planned objectives and timelines.
- Monitoring Tools: The Company will employ third-party audits, impact assessments, and field visits to ensure effective implementation.
- Reporting: Periodic reporting on fund utilization and project impact will be submitted to the Board and documented in the annual CSR report.

G. Disclosure

- The CSR Policy and a report on CSR activities will be published on the Company website.

6.5.4 Qualitative Targets

- a) Ensure zero tolerance for corporate social responsibility.
- b) Foster a culture of transparency and accountability on CSR activities and matters.
- c) Strengthen grievance mechanisms to allow stakeholders to raise concerns related to the CSR.
- d) Respect indigenous people's rights, local communities, and cultural heritage in CSR Activities.

6.5.5 Quantitative Targets

- a) To ensure CSR budget, it will be utilized by 100% in 2030 compared to 2024.
- b) Ensure zero CSR specific Incident reported by 2030 compared to 2024.
- c) Increase the number of employees trained on CSR Policy from 100% in 2030 compared to 2024.



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6.5.6 Allocation of Responsibilities

- a) An ethics / compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.5.7 Communication & Transference of the Policy

- a) The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- b) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- c) Policy awareness shall be conducted regularly through various discussion / communication forums.
- d) Policy is available on company website for internal and external stakeholders.

6.5.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.6 Anti-Corruption/ Anti-Bribery Policy

6.6.1 Purpose:

The purpose of this policy is to provide a guideline to prevent corruption and bribery with applicable anti bribery laws & regulation and promote transparency, integrity, and accountability within the organization that ensure:

- Compliance with applicable anti-bribery laws like Prevention of corruption act 1988, india.
- Creating awareness about [Yash Rasayan and Chemicals](#) emphasis on ethical business practices and its zero-tolerance approach towards conduct that is in breach of this Policy;
- Effective Implementation of ACAB Policy by incident reporting, investigation and compliance.

6.6.2 Scope:

This Policy applies to:

All employees (whether permanent, fixed term or temporary) and personnel resources provided by third parties on a contractual basis working for [Yash Rasayan and Chemicals](#) at all levels and grades including personnel working for Subsidiary(ies), Affiliates of the Company and Trust(s)/Society(ies) formed by [Yash Rasayan and Chemicals](#) and DIRECTOR of the Company ("[Yash Rasayan and Chemicals](#) Personnel").

All Business Partners including consultants, contractors, their respective employees, trainees, seconded staff, casual workers, volunteers and interns working for [Yash Rasayan and Chemicals](#).

6.6.3 Definitions:

- **"Bribe/ Bribery"**: A "Bribe" is an inducement, payment, reward or advantage offered, promised or provided or authorized to be provided, directly or indirectly, to any person or entity to gain any commercial, contractual, regulatory or personal advantage.
- A bribe may be anything of value and not just money / gifts, inside information, sexual or other favors, business contracts, corporate hospitality or entertainment, offering employment, payment or reimbursement of travel expenses, donation or social contribution, abuse of function and can pass directly or through a Third Party.
- **"Business Partner" or "Third Party(ies)"** : means any individual who or organization which, transacts with or enters into any arrangement with [Yash Rasayan and Chemicals](#) and includes customers, dealers, suppliers, landlords / lessors, service contractors, intermediaries, business contacts, consultants, representatives, subcontractors, agents, advisers, business development agents, shipping agents and freight forwarders, customs agents, sales agents, joint venture partners, co-investors, licensees, travel agents, finders, expeditors and "formalities agents", real estate agents, brokers, lawyers, accountants, tax advisors and political advisors, liaisoning personnel and public bodies.



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- **"Corruption"**: includes wrongdoing on the part of an authority or those in a position to exercise power of doing or not doing an act through means that are illegitimate, immoral, inappropriate or incompatible with ethical standards. Corruption often results from patronage and is associated with bribery.

6.6.4 Policy Statement:

A. Gifts and Hospitality:

1. No **Yash Rasayan and Chemicals** personnel, DIRECTOR and Business Partner and their immediate family should directly or indirectly accept, provide, offer, promise or authorize payment of anything of value, including Gifts or Entertainment, in order to bias a decision, obtain or keep business, or secure some other improper advantage either for **Yash Rasayan and Chemicals** or for self.
2. **Yash Rasayan and Chemicals** personnel and DIRECTOR should not and should ensure that members of their Immediate Family do not, provide, solicit or accept cash or its equivalent, entertainment, favors, Gifts or anything of substance to or from competitors, vendors, suppliers, customers or Business Partners that do business or are seeking to do business with **Yash Rasayan and Chemicals** to secure any improper advantage.
3. This Policy does not prohibit providing or accepting items of Nominal Value such as calendar, pens, mugs, books, bouquet of flowers or a pack of sweets or dry fruits, to and from third parties, as modest gifts in the ordinary course of business. Similarly, providing a refreshment or casual meal of a customary nature are not prohibited. However, the key determining factor for appropriateness of the gift or hospitality and / or its value should be based on facts and circumstances under which such gift or hospitality is provided.

Gifts are strictly prohibited when used as bribes.

The giving or receiving of gifts or hospitality shall be acceptable under this policy, only if all the following requirements are met:

- a. It is not made with the intention of influencing a Third Party to obtain or retain business or a business advantage or to reward the provision or retention of business or a business advantage or an explicit or implicit exchange for favors/ benefits or for any other corrupt purpose.
- b. It complies with applicable law.
- c. It is appropriate in the circumstances. For example, in India, it is customary for gifts of Nominal Value to be given at Diwali time or other festive times.
- d. It is given openly, not secretly or in a manner that avoids the appearance of impropriety.
- e. It is given in accordance with this Policy.
- f. The **Yash Rasayan and Chemicals** personnel or DIRECTOR presenting or accepting such gift does so on behalf of **Yash Rasayan and Chemicals**.



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B. Charitable contributions and Sponsorship:

As part of Corporate Social Responsibility (CSR) activities, or otherwise, [Yash Rasayan and Chemicals](#) may support local charities or provide sponsorship to events, that are legal, ethical, permissible under local laws and practices, and within the scope of the CSR policy and corporate governance framework of the [Yash Rasayan and Chemicals](#). Any payment to a charity, domestic or foreign, should be in accordance with the applicable law and backed by prior approval of the DIRECTOR.

C. Political activities and payments:

Any contributions made to political parties should strictly be in accordance with the provisions of the companies Act 2013 and other laws of India, and/ or applicable laws of any other jurisdiction where we may operate.

D. Facilitation payments:

A facilitation payment is a payment to secure or expedite routine government action by an official. This policy prohibits making payments of facilitation unless the law otherwise permits specifically.

E. Third-Party screening:

[Yash Rasayan and Chemicals](#) requires all Business Partners/ Third Parties to cooperate and ensure compliance with the terms of this Policy, to ensure a continued business relationship.

Employees', DIRECTOR and Business Partners' Responsibilities:

1. Each [Yash Rasayan and Chemicals](#) personnel, DIRECTORs and Business Partners shall ensure that he / she reads, understands and complies with this Policy. They should at all times, avoid any activity that might lead to, or suggest, a breach of this policy.
2. The prevention, detection and reporting of any form of bribery & corruption are the responsibility of all [Yash Rasayan and Chemicals](#) personnel, DIRECTORs and Business Partners. [Yash Rasayan and Chemicals](#) personnel, DIRECTORs and Business Partners shall report, if they are offered a Bribe, are asked to give one, suspect that this may happen in future, or believe that they are a victim of any other form of unlawful activity or are aware of any Bribe paid or received by any colleague or Third Party.
3. [Yash Rasayan and Chemicals](#) personnel should accurately record payments or any other type of compensation made to a Third Party in [Yash Rasayan and Chemicals](#) corporate books, records, and accounts.
4. [Yash Rasayan and Chemicals](#) personnel should not:
 - Deal with any undisclosed or unrecorded company funds, such as 'off-book' accounts, for any purpose.



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- Make false, misleading, incomplete, inaccurate, or artificial entries in **Yash Rasayan and Chemicals** books and records.
 - Use personal funds or third parties, including partners, to circumvent **Yash Rasayan and Chemicals** procedures and controls, or to accomplish what is otherwise prohibited by this Policy.
5. **Yash Rasayan and Chemicals** personnel, DIRECTORs and Business Partners should only deal with representatives that they believe are legitimate businesses and that have a reputation for integrity.
 6. Conducting transactions transparently reduces the risk of bribery. **Yash Rasayan and Chemicals** personnel should make sure that contracts accurately reflect the economics of the transaction. If payment terms are confusing, clarifications should be sought.

F. Training:

1. To ensure that all personnel, DIRECTORs and all its Business Partners, relevant third parties, subsidiaries and affiliates are completely familiar with the provisions of this Policy and applicable anti-corruption laws, Yash Rasayan and Chemicals shall provide training and resources, as appropriate.
2. All departmental heads are required to notify & communicate the existence and contents of this policy to the employees of their department and to the Business Partners. Every departmental head shall submit a certificate duly signed by him to the Compliance Officer that this policy was notified to each employee of his department. The new employees shall be informed about the policy by the Personnel department and a statement in this regard should be periodically submitted to the Compliance Officer.

G. Guidelines:

Internal Policy & Protection under Policy

This Policy is an internal policy on disclosure by DIRECTOR(s)/employee(s)/Business Partners of any unethical and improper practices or wrongful conduct related to bribery and corruption and access to the Head of Department or in case it involves Senior Managerial Personnel, access to the managing DIRECTOR and in exceptional cases access to anti bribery committee of the Company.

This Policy prohibits the Company to take any adverse action against DIRECTOR(s) or any adverse personnel action (as defined under the Whistle Blower Policy of the Company) against its employee(s) or its business partners for disclosing in good faith any unethical & improper practices related to bribery and/or corruption observed to the Head of Department or to the DIRECTOR or to the Anti Bribery Committee of the Company. Any DIRECTOR against whom any adverse action has been taken due to his disclosure of information under this policy may approach the DIRECTORs. Any employee or Business Partner against whom any Adverse Action has been taken due to his



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disclosure of information under this policy may approach the Chairman of the Anti-Bribery Committee of the Company.

Disciplinary action for non-compliance

1. Adherence to this Policy shall be monitored within the businesses with support from Anti Bribery Committee of the Company.
2. [Yash Rasayan and Chemicals](#) personnel who violate this Policy shall be subject to disciplinary actions which may include one or more of the following:
 - a. Counselling
 - b. Formal apology
 - c. Censure
 - d. Recovery of financial loss incurred
 - e. Down-gradation of Designation or Grade
 - f. Reduction in compensation
 - g. Withholding of Promotion
 - h. Voluntary resignation
 - i. Termination
 - j. Recommendation to the Board/Promoters/Shareholders/relevant authority(ies) for taking disciplinary actions.
3. In exceptional cases, as determined by the Anti Bribery Committee of the Company, any other penalty may be imposed.
4. Business Partners that violate this Policy may be subject to the imposition of large fines / penalties as the case may be in addition to the immediate termination of commercial/ business relationships with [Yash Rasayan and Chemicals](#).

2. Reporting Mechanism:

[Yash Rasayan and Chemicals](#) personnel, DIRECTORs and Business Partners who are or become aware of or suspect a violation of this Policy and/ or anti-corruption laws are under an obligation to report the same to the **Compliance Officer** of the Company as soon as possible by letter addressed to the **Compliance Officer**, marked "Private and Confidential", and delivered to the Chairperson of the **Anti-bribery Committee**.

Compliance Officer: Mr. Bhavin Patel (Anti-bribery compliance officer)

Email Address: bhavin@yashrasayan.in

Contact details: +91 9879157909



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Optional Contact Information: Mr. Haresh Patel - Managing Director

Email Address: haresh@yashrasayan.in

Contact details: Mobile # +91 9825011488

Non-reporting of such instances of bribery in spite of knowledge of such actions shall be deemed to be misconduct and violation of this Policy.

6.6.5 Qualitative Targets

- Maintain a zero-tolerance approach toward bribery, corruption, facilitation payments, and unethical practices.
- Ensure clear communication of this policy to all employees, suppliers, contractors, and third parties.
- Integrate anti-bribery requirements into contracts and supplier codes of conduct.
- Ensure top management commitment and regular review of the anti-bribery management system.
- Conduct regular awareness campaigns to reinforce ABC principles across the organization.
- Enhance internal audit processes to detect and prevent unethical practices.

6.6.6 Quantitative Targets

- Maintained Zero number of anti-bribery and corruption incident from by 2030 compared to 2024.
- Increase the number of employees trained on anti-bribery and corruption from 100% in 2030 compared to 2024.
- To ensure that all contracts include explicit anti-bribery and corruption clauses, increasing by 100% in 2030 compared to 2024.

6.6.7 Allocation of Responsibilities

- A compliance officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.6.8 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.



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6.6.9 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Ethics / Compliance officer, Head- HR and Admin and all relevant stakeholders.

6.7 Responsible Information Management Policy

6.7.1 Purpose:

The purpose of this document is to clarify the information security policies of the organization to its employees, contractors, and other stakeholders. The policy statement represents senior management's commitment to implementing the information security management system (ISMS).

6.7.2 Scope:

The Information Security Policy applies to all processes /departments at Yash Rasayan and Chemicals, regardless of location. It covers all the core and supporting activities of the organization including storage and processing of customer data maintained at Yash Rasayan and Chemicals.

This policy is applicable irrespective of information security regulation/ law and hence is universal, covering all the information security laws and regulations.

All employees, whether permanent or temporary, and all contractors working for Yash Rasayan and Chemicals are the intended users of this document. If necessary, this document can be shared with the data controller organizations.

6.7.3 Policy Statement:

Yash Rasayan and Chemicals is dedicated to safeguarding the information it handles, whether it's its own or its customers'. This is achieved through the implementation of a structured Information Security Management System (ISMS), compliance with all relevant laws and regulations, consultation with stakeholders on risks, conducting risk assessments on information confidentiality, integrity, and availability, implementing appropriate controls, aligning information security objectives with organizational objectives, proactive and reactive review of the ISMS, assigning responsibilities and accountabilities at different levels, allocating necessary resources, and continuously enhancing the ISMS.

Yash Rasayan and Chemicals' information security management system requires multiple information security policies at different levels and activities within the organization. This section outlines the specific policies that address the risks to Yash Rasayan and Chemicals and comply with the ISO/IEC 27001:2022 requirements.



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A. Mobile Device Policy

Employees are not allowed to use mobile devices, not provided the devices meet the organization's security requirements.

All relevant stakeholders are responsible for using the mobile devices provided by Yash Rasayan and Chemicals or their own devices according to the following:

- Manage risks associated with accessing or working on organization data using mobile phones or other mobile devices.
- All personal devices used by employees that deal with organization data must be registered with IT department.
- Personal devices lost or stolen must be reported to IT immediately.
- If a user suspects that unauthorized access to company data has taken place via a mobile / hand-held device, it must be reported immediately in alignment with incident management process.
- Devices must use only the Operating systems prescribed by IT from time to time.
- Devices must be kept up to date with the latest patches as defined by the manufacturer and/or IT.
- Devices must be configured with an additional secure password that complies with organizations password policy.
- Users access the internet through secured Wi-Fi connections.

B. Remote working Policy

Yash Rasayan and Chemicals allows employees to work from remote locations. All employees connect to the Wi-Fi securely. Employees connect only via VPN while working from remote locations. While working remotely, data stored locally to be encrypted by enabling hard disc level encryption.

C. Information Classification Policy

Data and information should be categorized according to legal and regulatory requirements, the importance of the data to the organization, and the impact on the business if the data is changed.

Personal information and personal identifiable information should always be considered highly sensitive. The sensitivity of Personal information and personal identifiable information can also be determined based on the specific type of information collected and used in a given situation.

All data and information should be categorized as confidential, restricted, public, or for internal use only. The storage, processing, and handling of information depend on its classification.



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D. Data Encryption Policy

Yash Rasayan and Chemicals understand the need for encryption of the data, although Data Encryption policy is not implemented as it leads to performance degradation of servers and laptops.

E. Outsourcing Service Providers Policy

Suppliers (vendors) to be allowed to access the data only on need-to-know basis or based on the role they play in information processing. The supplier has access to the data to be monitored and controlled. Suppliers must adhere to organization information security policies, any deviations must be recorded, risks identified, and response actions initiated. Supplier resources must undergo organizations information security training and adhere to information security policies and code of conduct at all times. Organization will have the right to audit suppliers (subject to the contracts with them) at any point in time or ask for the most recent

suppliers to be on board only after thorough due diligence.

F. Business Continuity Policy

Critical information systems have redundancies and data backups in place. An effective management structure is established, equipped with the necessary authority, experience, and skills to efficiently handle and address any unexpected situations, while ensuring the availability of a capable workforce.

G. Password Policy

All passwords must meet password strength requirements specified by IT department of Yash Rasayan and Chemicals. All passwords must be changed every 90 days. Passwords must not be the same as the last 6 (previously used) passwords. Accounts must be locked after 5 unsuccessful attempts and log in must be enabled only by post verification by the IT. Passwords must be masked when entered. Passwords must be encrypted and stored using an appropriate algorithm. Privileged users and applications / systems must have multifactor authentication enabled. All passwords must be captured electronically in a document, suitably protected and kept accessible to another designated independent person to use in an emergency.

H. Clear desk and clear screen policy

All laptops and desktops must be secured by locking the screen and the physical device whenever they are left unattended, whether it is within the office premises or any other location.

Sensitive or classified information to be immediately removed from printers.

Employees shooting the prints must be aware of the sensitivity of the information and accordingly act to prevent unauthorized access to the information.



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Employees do not write (physically and/or electronically) the password or any other sensitive information on the desk, desktop or on papers loosely available for unauthorized access.

I. Change management policy

A structured change management process must be followed for any modifications made to the production/development/test environment. Only changes that have been approved should be implemented in the production environment.

J. Secure Development

Project teams to ensure secure development methodologies are used, whichever lifecycle model and development methodology is used.

Personnel access to resources to be based on the least privilege and on need basis.

Outsourcing of activities to be determined based on the criticality of data involved. Outsourcing decisions are based on a risk assessment.

Development, testing, staging, and training environments must be segregated.

Quality passed source code to be accessible only to identified roles, not to be accessible to developers and production team members that may lead to unauthorized modification.

Backups of data to be kept in secure offsite locations as appropriate and in accordance with legal and regulatory requirements.

Data transfers from and to the environment are to meet required and agreed security requirements and are captured in the respective contracts.

K. Records Management and Retention

A list of primary sources of information that need to be kept up to date.

The organization must have a plan for how long records should be kept, considering business and legal obligations, as well as the privacy rights of individuals.

The organization is responsible for documenting and keeping track of all data processing activities.



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During the entire period of record maintenance, it is crucial to ensure the confidentiality, integrity, and availability of the records.

Any personal information or personally identifiable information should be retained in accordance with privacy principles and relevant regulations.

L. Acceptable Asset Usage Policy

The assets owned by [Yash Rasayan and Chemicals](#) shall be used by the employees with diligence based on the classification of the asset, monetary value and the importance to the organization. The assets shall be used primarily for business purposes and in a very limited manner for personal purposes. The assets shall be used by the employees for activities that generally will not lead to confidentiality, integrity, availability or privacy breaches.

M. Access Control Policy

Yash Rasayan and Chemicals IT/ administration will provide employees with access to different IT systems and physical locations based on their roles within the organization's business operations. The principle of Role Based Access Control with the Least Privilege approach will be implemented throughout.

N. Threat Intelligence Policy

The Threat Intelligence Policy details how the organization collects, analyzes, and utilizes threat intelligence to strengthen its cybersecurity and defend against new threats.

This policy is for everyone who works for the organization and has access to or deals with threat intelligence data.

O. Social Media Policy

Employees other than those designated shall not post any information on social media pertaining to [Yash Rasayan and Chemicals](#) and deemed sensitive. Any representational posting on social media will be only by designated personnel authorized by senior management. Any post by an employee that is detrimental to the legitimate interests of the organization and violating confidentiality, integrity, availability and privacy of information handled by [Yash Rasayan and Chemicals](#) will be deemed as violation of responsibilities and may call for disciplinary actions.

P. Data Retention and Disposal Policy

Various types of information (data) including business information and personal information belonging to either the customer or Yash Rasayan and Chemicals to be retained based on the business requirement and legal / regulatory / contractual obligations. For each information, the retention period shall be determined at the time of generation or acquisition and throughout the



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period of retention, the information shall be protected from confidentiality, integrity, availability and privacy breaches.

The data shall be disposed of in alignment with the legal, regulatory, business or contractual obligations after the legitimate retention period. The disposal of the data shall be most appropriate to the media on which it was stored (like hard disc) and where it was stored (like in the cloud). Data shall be disposed of by physically destroying the asset, by the respective cloud providers that are safe.

Q. Incident Management Policy

The organization shall strive to identify, prevent and manage information security and privacy incidents that potentially affect confidentiality, integrity, availability and data privacy.

R. Activity Log Management Policy

All important activity logs must be created and kept for a specific period of time. These logs should be checked by a separate organization and safeguarded against unauthorized access, changes, or deletion. If needed, practitioners or administrators may have read-only access to the logs, but they are not allowed to alter or delete any log information. The responsibility for any actions taken on the logs lies with an independent entity.

S. Network Security

All networks shall be identified for specific use and access granted only on the basis of the role that one plays in the organization.

The networks to be separated on the basis of need from users or customers to ensure security and privacy.

Any security requirements from the network service providers shall be clearly identified and made part of the contracts with them.

T. Antimalware Policy

Yash Rasayan and Chemicals is dedicated to safeguarding the network and devices against malware that can enter through removable devices, connections to other networks, or the installation of unauthorized software. This is achieved by implementing suitable measures such as antivirus software, anti-ransom ware software, or other effective methods to protect the infrastructure components, network connections, and applications. Regular updates with the latest signature versions are ensured for these protection applications/mechanisms, which may also include cloud-based solutions.



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U. Patch Management Policy

Yash Rasayan and Chemicals IT shall keep the IT systems with the latest security and/or functionality patches applied on them after a careful consideration of suitability, security and privacy.

V. DLP (Data Leakage Prevention) Policy

Yash Rasayan and Chemicals shall strive to protect the network from any data leakage by having administrative and technical controls in place on all the end point devices and other systems as appropriate.

W. Removable Media Policy

Yash Rasayan and Chemicals personnel shall use removable media (E.g.: CDs, DVDs, USB flash drives, external hard disks) for business purposes only.

X. Software License Management Policy

Yash Rasayan and Chemicals is committed to maintaining software licenses and does not cause violation of intellectual property rights of any OEMs under any circumstances. Yash Rasayan and Chemicals IT shall periodically check for unauthorized installation of software and licenses and remove them without delay if found any. Those who are responsible for such installations of unauthorized and unlicensed software shall be subject to disciplinary actions.

6.7.4 Qualitative Targets

- Establish a culture of zero tolerance toward unauthorized access, misuse, or disclosure of information.
- Ensure compliance with all relevant laws, regulations, and standards (e.g., IT Act, ISO 27001).
- Build an information security awareness culture across all employees, contractors, and business associates.
- Implement secure communication protocols for both internal and external stakeholders.
- Strengthen cyber resilience by adopting proactive risk assessment, monitoring, and mitigation practices.
- Promote accountability by defining clear roles and responsibilities for information handling.
- Protect personal and sensitive data of employees, customers, and business partners.

6.7.5 Quantitative Targets

- Increase the number of employees trained on information security 100% by 2030 compared to 2024.
- Maintain Zero data breach / security incident cases by 2030 compared to 2024.



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6.7.6 Allocation of Responsibilities

- a) An Information Security Officer has been appointed by the Managing Director for the effectively implementation and compliance of this policy.

6.7.7 Communication & Transference of the Policy

- a) Yash Rasayan and Chemicals is dedicated to ensuring smooth communication with the relevant stakeholders regarding important matters by assigning communication responsibilities to employees in different situations. The necessary communication tools will be provided to those responsible for communication.
- b) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- c) Policy awareness shall be conducted regularly through various discussion / communication forums.
- d) Policy is available on company website for internal and external stakeholders.

6.7.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- IT and all relevant stakeholders.



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6.8 Money Laundering & Fraud Prevention Policy

6.8.1 Purpose:

This policy establishes a framework to:

- Maintain highest standards of financial integrity and transparency
- Prevent money laundering, fraud, and financial crimes
- Ensure compliance with AML/KYC regulations and applicable laws
- Protect company assets from unauthorized use and misappropriation
- Safeguard stakeholder interests and company reputation
- Create a culture of compliance among all employees
- Establish clear mechanisms for reporting suspicious activities

6.8.2 Scope:

This policy applies to all employees, contractors, suppliers, and partners involved in the operations of [Yash Rasayan and Chemicals](#).

6.8.3 Policy Statement:

At **Yash Rasayan and Chemicals**, we are committed to maintaining the highest standards of integrity and transparency in all our financial dealings. We recognize that the risk of money laundering and fraud can have serious implications for our business, reputation, and stakeholders. Therefore, we ensure compliance with all applicable laws and regulations related to financial transactions, accounting, and anti-money laundering efforts.

Key Principles:

- **Accurate Record Keeping:** We diligently record and report all financial transactions, ensuring that our financial records accurately reflect our operations. This includes maintaining comprehensive documentation for all business transactions and adhering to established accounting principles.
- **Compliance with Laws:** We fully comply with laws governing financial disclosures, tax obligations, and anti-money laundering regulations. We remain vigilant in monitoring for suspicious financial activities that may indicate attempts to disguise proceeds from criminal activities.
- **Protection of Assets:** We protect the company's property, assets, and sensitive data from improper or unauthorized use, ensuring that company resources are utilized only for legitimate business purposes.



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What Employees Should Know:

1. **Financial Records:** Financial records encompass all relevant books, accounts, and supporting documents that detail the preparation and integrity of those records. This includes any tangible data related to financial transactions.
2. **Money Laundering Risks:** Individuals or organizations involved in money laundering seek to conceal the proceeds of illegal activities through legitimate business transactions or use legitimate funds to further criminal endeavors.
3. **Confidential Information:** Releasing sensitive or confidential information without proper authorization can lead to legal ramifications and damage the company's reputation.

Employee Responsibilities:

- **Accurate Transaction Recording:** Ensure that all business transactions are recorded in a complete and truthful manner, in accordance with company accounting principles, internal procedures, and relevant laws.
- **Document Verification:** Before signing any document or approval, verify its accuracy and confirm that the underlying transaction serves a legitimate business purpose.
- **Record Retention:** Do not alter, destroy, or improperly dispose of any records that you are required to keep or that fall within the company's document retention policies.

Reporting Suspicious Activity: Remain vigilant and report any suspected fraudulent activities or irregularities to the appropriate channels within the company. Remember, improper or fraudulent documentation is illegal and may expose both you and the company to civil and criminal penalties.

6.8.4 Qualitative Targets

- a) To ensure that all business transactions are recorded in a complete and truthful manner.
- b) To protect the company's property, assets, and sensitive data from improper or unauthorized use
- c) Evaluate effectiveness through suggestions, feedback, assessments, and performance improvements.

6.8.5 Quantitative Targets

- a) To ensure Zero numbers money laundering & fraud incidents by 2030 compared to 2024.

6.8.6 Allocation of Responsibilities

- a) A compliance officer has been appointed by the Managing Director for the effective implementation and compliance of this policy.



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6.8.7 Communication & Transference of the Policy

- e) The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- f) Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- g) Policy awareness shall be conducted regularly through various discussion / communication forums.
- h) Policy is available on company website for internal and external stakeholders.

6.8.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.9 Conflict of Interest Policy

6.9.1 Purpose:

This policy establishes guidelines to:

- Uphold highest ethical standards in business practices
- Ensure decisions are made in the company's best interests, free from personal interests
- Promote transparency in disclosing actual or apparent conflicts of interest
- Maintain integrity, trust, and reputation of the organization
- Prevent misuse of company resources, property, and information
- Protect stakeholder confidence and employee morale
- Establish clear procedures for identifying and managing conflicts of interest

6.9.2 Scope:

This policy applies to all employees, contractors, suppliers, and partners involved in the operations of [Yash Rasayan and Chemicals](#).

6.9.3 Policy Statement:

At **Yash Rasayan and Chemicals**, we are dedicated to upholding the highest ethical standards in our business practices. Our commitment to acting in the best interests of the company requires that we use company resources, property, and information solely for legitimate business purposes. We strive to make decisions free from personal interests and to maintain the integrity of our operations.

Key Principles:

- **Transparency:** We recognize the importance of promptly disclosing any personal or professional interests that may reasonably be perceived to conflict with the best interests of the company. Such disclosures help maintain trust and prevent any appearance of impropriety.
- **Independence:** We are committed to making decisions independently, ensuring that our judgment is not affected by personal relationships or external engagements that could harm the company's reputation or interfere with our responsibilities.
- **Reputation Protection:** We understand that even the appearance of a conflict of interest can negatively impact the company's reputation, trust, and morale among employees and stakeholders.

What Employees Should Know:

1. **Types of Conflicts:** Conflicts of interest can be actual or apparent. It is essential to consider whether a colleague, aware of your personal interests, might reasonably question the integrity of your business decisions.



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- Consequences of Non-Disclosure:** While having a conflict of interest or the appearance of one is not, in itself, a violation of the Code of Conduct, failing to disclose such conflicts promptly may result in disciplinary action.
- Seeking Guidance:** If you are uncertain about whether a situation constitutes a conflict of interest, it is advisable to seek clarification and guidance.

Employee Responsibilities:

- Disclosure:** If you suspect you have an actual or apparent conflict of interest, disclose it as per the company's Corporate Regulation on conflicts of interest. This ensures that any potential issues are addressed in a fair and transparent manner.
- Avoidance:** Strive to avoid situations that could place you in a conflict between your personal interests and those of the company. Whenever possible, prioritize the company's interests in your professional decisions and activities.

6.9.4 Qualitative Targets

- To promptly disclosing any personal or professional interests that may reasonably be perceived to conflict
- To committed to making decisions independently, ensuring that our judgment is not affected by personal relationships or external engagements
- To understand that even the appearance of a conflict of interest can negatively impact the company's reputation, trust, and morale among employees and stakeholders

6.9.5 Quantitative Targets

- To ensure Zero numbers conflict of interest incidents by 2030 compared to 2024.

6.9.6 Allocation of Responsibilities

- A compliance officer has been appointed by the Managing Director for the effective implementation and compliance of this policy.

6.9.7 Communication & Transference of the Policy

- The policy shall communicate within organization in appropriate language and other business associates and other stakeholders.
- Any changes in the policy shall be notified through e-mail by way of updated Policy document.
- Policy awareness shall be conducted regularly through various discussion / communication forums.
- Policy is available on company website for internal and external stakeholders.



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6.9.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations. This policy will be reviewed by the Managing Director, Compliance officer, Head- HR and Admin and all relevant stakeholders.



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6.10 Conflict of Minerals Policy

6.10.1 Purpose:

Yash Rasayan and Chemicals is committed to ensuring responsible sourcing of minerals and materials used in our operations. We are dedicated to preventing the use of conflict minerals in our supply chain, promoting ethical mining practices, supporting human rights, and maintaining transparency with our stakeholders. This policy aligns with international standards and regulatory requirements to ensure our operations contribute positively to communities affected by mineral extraction.

6.10.2 Scope:

This policy applies to all employees, contractors, suppliers, partners, and vendors involved in the procurement, sourcing, and operations of Yash Rasayan and Chemicals, particularly those engaged in the supply chain of minerals and raw materials.

6.10.3 Policy Statement:

A. Conflict Minerals Definition and Commitment

At Yash Rasayan and Chemicals, we define conflict minerals as minerals mined in armed conflict zones and sold to finance armed groups. We are committed to:

- Eliminating conflict minerals from our supply chain
- Supporting responsible mineral sourcing practices
- Adhering to the OECD Due Diligence Guidance for Responsible Supply Chains
- Promoting transparency and traceability in mineral sourcing

B. Supply Chain Due Diligence

Our due diligence process ensures responsible mineral sourcing through:

1. **Supplier Assessment:** Regular evaluation of suppliers' mineral sourcing practices and compliance with ethical standards
2. **Documentation and Traceability:** Maintaining comprehensive records of mineral origins and supply chain documentation
3. **Risk Assessment:** Identifying and assessing risks of conflict mineral involvement in our supply chain
4. **Corrective Actions:** Implementing remedial measures when non-compliance is identified

C. Supplier Engagement and Compliance

At Yash Rasayan and Chemicals, supplier compliance is monitored through:



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1. **Clear Expectations:** Suppliers must certify that minerals are conflict-free and ethically sourced
2. **Regular Audits:** Periodic audits and assessments of supplier compliance with this policy
3. **Conflict Minerals Reporting:** Suppliers are required to provide detailed information on mineral sources and supply chain documentation
4. **Collaborative Engagement:** Open dialogue with suppliers to address concerns and improve practices
5. **Compliance Verification:** Objective verification of supplier claims regarding conflict-free status

D. Responsible Sourcing Practices

We are committed to supporting responsible mining practices that:

- Respect human rights and labor standards
- Minimize environmental impact
- Benefit local communities
- Comply with all applicable laws and regulations
- Promote transparency and accountability

E. Stakeholder Engagement and Transparency

At Yash Rasayan and Chemicals, we believe in transparent communication regarding our conflict minerals efforts:

- Regular disclosure of our conflict minerals sourcing practices
- Engagement with industry bodies and multi-stakeholder initiatives
- Collaboration with NGOs and civil society organizations
- Public reporting on our due diligence findings and progress

6.10.4 Qualitative Targets

- a. Establish and maintain a comprehensive conflict minerals due diligence program aligned with OECD guidelines
- b. Conduct regular training on conflict minerals awareness and responsible sourcing practices across all levels
- c. Strengthen relationships with responsible mineral suppliers and industry initiatives
- d. Promote transparency and accountability throughout the mineral supply chain
- e. Engage with industry peers and multi-stakeholder initiatives to advance responsible sourcing
- f. Align conflict minerals initiatives with broader sustainability and ESG (Environmental, Social, and Governance) strategies



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6.10.5 Quantitative Targets

- a. Conduct annual audits of 100% of critical mineral suppliers by 2030
- b. Achieve zero tolerance for conflict minerals in our supply chain by 2030

6.10.6 Allocation of Responsibilities

A Compliance Officer has been appointed by the Managing Director for the effective implementation and compliance of this Conflict of Minerals Policy

The Supply Chain and Procurement Department is responsible for supplier engagement and due diligence activities

The Finance and Audit Department shall oversee documentation and record-keeping

6.10.7 Communication & Transference of the Policy

- a. The policy shall be communicated within the organization in appropriate language to all employees, business associates, and other stakeholders
- b. Any changes to the policy shall be notified through email with the updated Policy document
- c. Policy awareness sessions shall be conducted regularly through various discussion forums and training programs
- d. The policy is available on the company website for access by internal and external stakeholders
- e. Suppliers and vendors shall receive regular communications regarding policy expectations and compliance requirements

6.10.8 Review Mechanism:

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with relevant laws, regulations, and international standards. The policy will be reviewed by the Managing Director, Compliance Officer, Head of Supply Chain/Procurement, Head of HR and Admin, and all relevant stakeholders to ensure continuous improvement and alignment with evolving industry best practices.



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8. Communication and Transparency:

The ESG Policy Manual is publicly available on company website and shared through various internal and external stakeholder communication channels. Please direct contact any questions you may have to sustainability officer ref. email ID: bhavin@yashrasayan.in.

9. ESG Policy Review and Updation:

The ESG Policy manual will be reviewed at least once every three years to ensure its continued relevance and effectiveness. In the event of significant changes in our operations or business activities, the ESG policy manual may be updated outside the scheduled review cycle to ensure alignment with our evolving sustainability objectives and compliance requirements.

10. Acknowledgment and Acceptance

Acknowledgement and signing this ESG Policy Manual:

I, the undersigned, acknowledge that I have received, reviewed, and understood the ESG (Environmental, Social, and Governance) Policy Manual of Yash Rasayan and Chemicals. I recognize that this manual serves as a guiding framework for the Company's commitment to sustainable and responsible business practices.

By signing this acknowledgment, I confirm and commit to:

- Adhering to the Company's ESG principles, including environmental sustainability, social
- Responsibility, and ethical governance.
- Reporting any actual or potential violations of ESG policies.
- Supporting the Company's ESG initiatives and best practices.

By signing below, I affirm my commitment to upholding the ESG policies of Yash Rasayan and Chemicals and contributing to the Company's vision of responsible and sustainable business practices.

Employee Name : Nikee Singh

Place: panoli

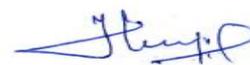
Designation : QA officer

Date: 07/04/2025

Signature : Nsingh

Place: Panoli

Date: 01/04/2025


Haresh Patel
Director