

Approach to reporting

Our Integrated Report for FY 2024-25 provides relevant information to our shareholders and other stakeholders about the performance, governance, material risks and opportunities, strategy, and future prospects of Deepak Nitrite Limited.

Reporting period and boundary

The Report, published annually, provides material information relating to the Company's strategy and business model, operating context, material risks, stakeholder interests, performance, prospects and governance for the period between April 1, 2024 and March 31, 2025. The reporting boundary includes all offices and facilities.

Financial and non-financial reporting

The Report extends beyond financial reporting and includes non-financial performance, opportunities, risks, and outcomes attributable to or associated with our key stakeholders, which have a significant influence on our ability to create value.

Approach to materiality

The Report focuses on information that is material to our business. It provides a concise overview of the Company's performance, prospects, and ability to provide sustainable value for all its stakeholders. The legitimate interests of all stakeholders have been considered and all material information has been included in this Report.

Frameworks, guidelines and standards

This Report aligns with the principles and guidelines of the:

- International <IR> framework by Value Reporting Foundation formerly known as International Integrated Reporting Council (IIRC)
- United Nations Sustainable Development Goals (UN-SDGs)
- The Companies Act, 2013 (and the Rules made thereunder)
- Indian Accounting Standards
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Secretarial Standards issued by the Institute of Company Secretaries of India

Our capitals

All organisations depend on various forms of capital for their value creation. Our ability to create long-term value is interlinked and fundamentally dependent on various forms of capitals available to us (inputs), how we use them (value-accretive activities), our impact on them, and the value we deliver (outputs and outcomes).

Sustainability/ESG indices participation

We are proud to have our efforts in sustainable development recognized by industry-leading rating and ranking agencies, such as Carbon Disclosure Project (CDP), Dow Jones Sustainability Index (DJSI) Assessment and EcoVadis Sustainability Assessment. We have scored 'B' in climate change and water security at CDP and scored 56 at DJSI Assessment, during our maiden assessments. These recognitions reaffirm Deepak Group's strategic

focus on environmental stewardship, ethical governance, and sustainable value creation. They also serve as key benchmarks in our journey towards continual improvement and transparent ESG performance.

Forward-looking statements

Certain statements in this document constitute 'forward-looking statements', which involve known and unknown risks and opportunities, other uncertainties and important factors that could turn out to be materially different following the publication of actual results. These forward-looking statements speak only as of the date of this document. The Company undertakes no obligation to update publicly, or release any revisions, to these forward-looking statements, to reflect events or circumstances after the date of this document, or to reflect the occurrence of anticipated events.