

# **BN AGROCHEM LIMITED**

**(Formerly BN Holdings Limited)**

## **BUSINESS RESPONSIBILITY AND SUSTAINABILITY POLICY**

**(PURSUANT TO REGULATION 34(2) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS), REGULATIONS 2015**

## 1. Introduction

The Board of Directors (the “Board”) of BN Agrochem Limited (Formerly BN Holdings Limited) (the “Company”) has approved and adopted this Business Responsibility & Sustainability Policy (the “Policy”) at its meeting held on February 13, 2026, being the effective date of the Policy.

As to integrate ethical conduct, social responsibility, environmental stewardship, and transparent governance into the Company business strategy, operations, and decision-making, ensuring long-term sustainable value creation for all stakeholders.

In complying with the SEBI Regulations, the Board has adopted a business responsibility & sustainability policy and the Board will make separate policies on the principles, as and when the below mentioned principles is applicable on the Company.

## 2. Definitions

- (i). “**Act**” shall mean the Companies Act, 2013 and rules made thereunder, as amended.
- (ii). “**Board**” shall mean the board of directors of the Company.
- (iii). “**Company**” shall mean BN Agrochem Limited.
- (iv). “**Policy**” shall mean this business responsibility & sustainability policy.
- (v). “**SEBI Regulations**” shall mean the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the latest circulars.
- (vi). “**Principle**” shall mean the principles as released by MCA on National Guidelines on Responsible Business Conduct.
- (vii). “**MCA**” shall mean the Ministry of Corporate Affairs, Government of India.

## 3. Applicability

This Policy is applicable to all directors and employees of the Company.

## 4. Scope

For sustainable development, the Company shall continue its efforts to maintain an appropriate balance between economic, social, and environmental performance in its dealings with various stakeholders, including customers, investors, lenders, deposit holders, and society at large.

## 5. Briefing

**Principle 1 - To conduct business and govern themselves with ethics, transparency and accountability:**

- The Company has developed a Code of Conduct that is followed by directors, management, and employees at all levels to promote good governance, ethical practices, transparency, and accountability in all business activities and stakeholder interactions.

- In the Annual report of the Company sent to shareholders, the Managing Director will certify the compliance with code of conduct by Directors and Senior management of the Company.
- The Company shall promptly publish on its website information relating to quarterly, half-yearly, and annual financial results of the Company and its subsidiaries, notices of general meetings, intimations of record dates, annual reports, shareholding patterns, and such other disclosures as required under Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the provisions of the Companies Act, 2013. This information shall be made available in a manner that is easily accessible to the Company's investors. The website shall be updated on a regular and timely basis.
- The Company will not engage in practices that are abusive, corrupt, or anti-competitive in nature.
- The Board is committed to maintaining the highest standards of legal and ethical conduct in the discharge of its responsibilities. All directors are required to act in accordance with the Company Code of Conduct and related policies, including those on conflicts of interest, confidentiality, protection of Company assets, ethical business practices, and compliance with applicable laws.
- The Directors, including Independent Directors, shall remain mindful of potential conflicts of interest and disclose the same to the Board. The Directors and Key Managerial Personnel shall annually disclose their directorships, shareholdings, and related-party details, and any director interested in a transaction shall abstain from deliberations and decision-making on such matters.

**Principle 2 - To provide goods and services that are safe and contribute to sustainability throughout their life cycle:**

- The Company is committed to upholding the values of honesty, partnership, and fairness in all relationships with its stakeholders.
- The Company shall provide and maintain a clean, healthy, and safe working environment for employees, customers, partners, and the wider community.
- The Company shall encourage and support its partners in adopting responsible business practices, business ethics, and the Company's Code of Conduct standards.
- The Company shall recognize and respect the rights of individuals and communities associated with traditional knowledge and other forms of intellectual property.

**Principle 3 - To promote well-being of all employees:**

- The Company shall provide equal opportunity to all employees from the recruitment stage onward, irrespective of caste, creed, gender, race, religion, language, or place of origin.
- The Employees of the Company may come from any part of the country and shall be selected and treated based solely on individual merit, without discrimination or preferential treatment.
- The Company shall provide a workplace environment that is safe, hygienic, and respectful of the dignity of all employees.
- The Company shall ensure the continuous development of skills and competencies of all employees by providing equal and non-discriminatory access to necessary learning and development opportunities.
- The Company shall not employ child labour, forced labour, or any form of involuntary labour, whether paid or unpaid.

- The Company shall recognize and support the importance of work–life balance for its employees, with particular consideration for the needs of women.
- The Company shall promote learning and development initiatives to enhance knowledge and skills, and to prepare employees to effectively meet current and future challenges.
- The Company shall ensure the timely payment of fair and living wages that meet the basic needs and support the economic security of its employees.

**Principle 4 - To respect the interest of and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised:**

- The Company’s key stakeholders include employees, suppliers, customers, business associates, investors (including institutional investors), banks and financial institutions, regulatory agencies, and local communities around its sites of operation.
- The Company values the support of its stakeholders and respects their interests, expectations, and concerns.
- The Company and its employees shall provide value-based services and conduct engagements with all stakeholders in a fair, transparent, and ethical manner.
- The Company shall maintain continuous engagement with its stakeholders to understand their concerns, assess their requirements, and respond to their needs in an effective and timely manner.
- The Company endeavours to enhance stakeholder value by addressing the diverse interests of its stakeholders, including but not limited to shareholders, consumers, customers, employees, business partners, local communities, the Government, and the general public.
- The Company shall acknowledge, assume responsibility for, and be transparent about the impacts of its policies, decisions, products, services, and associated operations on its stakeholders.
- The Company shall resolve differences and disputes with stakeholders in a just, fair, and equitable manner.
- The Company shall ensure that its engagement with international stakeholders is responsible, transparent, and aligned with the Company’s values and standards.

**Principle 5 - To respect and promote human rights:**

- The Company shall conduct its business in a manner that respects the rights and dignity of all individuals and complies with all applicable legal requirements.
- The Company shall recognize its responsibility to respect human rights and to avoid any complicity in human rights abuses.
- The Company shall treat everyone fairly and without discrimination, including employees, agency staff, vendors, customers, and suppliers. All individuals associated with the Company are entitled to work in an environment that respects their rights and dignity.
- The Company shall take all reasonable measures to ensure that it is not complicit in human rights abuses by third parties.

**Principle 6 – To promote the environmental protection:**

- The Company shall ensure that its business operations, including sourcing of edible oils through third parties and activities conducted via its foreign subsidiaries, are carried out in a manner that respects and protects the environment.
- The Company shall encourage and work with its suppliers and partners to adopt environmentally responsible practices and comply with applicable environmental laws and standards.
- The Company shall promote the efficient use of natural resources, minimize environmental impact, and support sustainability initiatives across its supply chain.
- The Company shall raise awareness among employees, partners, and stakeholders about environmental responsibility and sustainable business practices.

**Principle 7 – Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner:**

- While pursuing advocacy initiatives, the Company shall ensure that its positions are consistent with the principles and core elements of this policy, thereby enhancing business responsibility and transparency.
- To the extent possible, the Company shall utilize trade and industry chambers, associations, and other collective platforms to carry out its advocacy initiatives.

**Principle 8 – Businesses should support inclusive growth and equitable development:**

- The Company is committed to building a healthy nation by providing consumers with nutritious, high-quality products, driven by continuous innovation and ecologically sustainable initiatives. The Company champions environmental stewardship and the responsible use of natural resources.
- The Company's mission is to emerge as a leading organization in the edible oil and FMCG sector while upholding the highest standards of environmental, social, and corporate governance. It aims to create a sustainable future and deliver long-term value to all stakeholders, including customers, employees, shareholders, and the communities in which it operates.
- The Company is committed to serving customers to their satisfaction by consistently delivering quality products and services that delight and exceed expectations. Continuous improvement and innovation are key to maintaining customer trust and loyalty.
- The Company recognizes that today's best practices may become obsolete tomorrow; therefore, continuous quality enhancement and innovation are essential to retain customer confidence.
- The Company shall recognize its impact on social and economic development and take appropriate actions to minimize any negative effects.

**Principle 9 – Businesses should engage with and provide value to their customers and consumers in a responsible manner:**

- The Company shall promote and advertise its products in a manner that is truthful, transparent, and does not mislead or confuse consumers, in accordance with the principles of these Guidelines.

- The Company shall exercise due care and caution in providing goods and services, ensuring that they do not contribute to the over-exploitation of natural resources or encourage excessive conspicuous consumption.
- The Company shall provide adequate grievance redressal mechanisms to effectively address customer concerns, feedback, and complaints.
- The Company shall protect consumer data and maintain its confidentiality, using it only for legitimate business purposes, and shall implement appropriate measures to safeguard against unauthorized access or misuse.

## **6. Policy Dissemination**

The policy is disclosed on the website of the Company i.e. [www.bn-holdings.com](http://www.bn-holdings.com) and the website link of the policy is presented in the Annual Report of the Company.

## **7. Policy Review and Amendment**

The Board reserves the authority to review and amend this Policy from time to time, at least once annually, or earlier if required due to changes in SEBI regulations or amendments to applicable laws thereunder. All provisions of this Policy shall be subject to revision or amendment in accordance with applicable laws and regulations issued by relevant statutory, governmental, or regulatory authorities. In the event that any amendment, clarification, circular, or directive issued by such authorities is inconsistent with the provisions of this Policy, the provisions of the amendment, clarification, circular, or directive shall prevail.