

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L24233KA2006PLC039703
2.	Name of the Company	Anthem Biosciences Limited
3.	Year of Incorporation	2006
4.	Registered Office Address	No. 49, F1 & F2, Canara Bank Road, Bommasandra Industrial Area,
5.	Corporate Address	Phase 1, Bommasandra, Bangalore, Karnataka, India, 560 099.
6.	Email Address	Investors.abl@anthembio.com
7.	Telephone	+91 080 6672 4000
8.	Website	https://anthembio.com/
9.	Financial Year Reported	FY 2025 - 2026
10.	Name of the Stock Exchanges where shares are listed	BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")
11.	Paid-up Capital (in Rs. Mn)	Rs. 1123.43
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Divya Prasad (Company Secretary and Compliance officer) Email: investors.abl@anthembio.com Telephone: +91 080 6672 4000
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures presented in this BRSR are on a consolidated basis unless otherwise stated.
14.	Name of assessment or assurance provider	Vinay and Keshava LLP
15.	Type of assessment or assurance obtained	Limited Assurance on BRSR Core indicators

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover)

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1.	Contract research, development and manufacturing services	Provide scientific solutions through integrated research, development and manufacturing	100%

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Contract Research , Development and Manufacturing services	72 (Scientific Research and Development)	100%

III. Operations

18. Number of locations where plants and/or operations/offices of the Company are situated:

Location	Number of plants	Number of offices	Total
National	3	0	3
International	0	0	0

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	25
International (No. of Countries)	50

b. What is the contribution of exports as a percentage of the total turnover of the Company?

Exports contribute to 85% of the revenue from operations for FY 2026.

c. Types of customers

The Company's customer base comprises mid-sized and large biotechnology companies, as well as virtual biotechnology companies. These customers primarily engage with the Company for contract research, development, and manufacturing services across the pharmaceutical and biotechnology sectors. The customer profile includes organizations seeking end-to-end support in drug discovery, development, and commercialization, reflecting a diverse, innovation-driven, and globally oriented client ecosystem.

IV. Employees (on a Consolidated Basis)

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2,282	1,909	83.65%	373	16.35%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	2,282	1,909	83.65%	373	16.35%
WORKERS						
4.	Permanent (F)	0	0	0	0	0%
5.	Other than Permanent (G)	1,020	945	92.65%	75	7.35%
6.	Total workers (F + G)	1,020	945	92.65%	75	7.35%

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2	1	50%	1	50%
2.	Other than Permanent (E)	0	0	0%	0%	0%
3.	Total employees (D + E)	2	1	50%	1	50%
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No (B)	% (B/A)
Board of Directors*	8	1	12.50%
Key Management Personnel**	5	1	20%

*The Company has three Executive Directors and four Independent Directors.

**The disclosure includes three Executive Directors designated as Key Managerial Personnel (KMPs).

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

Particulars	FY'2025-26			FY'2024-25			FY'2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.88%	1.98%	10.86%	9.47%	2.57%	12.04%	13.46%	3.60%	17.06%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Neoanthem Lifesciences Private Ltd.	Wholly Owned Subsidiary	100%	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs. Mn): 20,893.12

(iii) Net worth (in Rs. Mn): 30,768.08

Note: As per Ind AS standalone financial statements

VII. Transparency and Disclosure Compliances
25. Complaints/Grievances on any of the principles (Principle 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)*	FY'2025-26			FY'2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	Yes	0	0		0	0	
Employees and workers	Yes	0	0		0	0	
Customers	Yes	0	0		0	0	
Value Chain Partners	Yes	0	0		0	0	

*The Company's policies for redressing stakeholder grievances are available on its website at <https://anthembio.com/>. In addition, relevant internal policies are accessible through the Company's intranet.

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management, Climate Change and GHG Emissions	R/O	Risk: The Company is exposed to rising energy costs, evolving climate regulations, carbon emission requirements, and physical climate-related impacts that may increase operational and compliance costs, disrupt business continuity, and affect manufacturing and research operations. Opportunity: Improved energy efficiency, renewable energy adoption, climate action initiatives, and emissions reduction measures can lower operating costs, enhance resource efficiency, reduce environmental impacts, strengthen stakeholder confidence, and support long-term sustainability objectives.	Procured renewable energy through solar and wind-based power purchase agreements (PPAs) and in-house renewable energy installations. Implemented a Building Management System (BMS) for real-time monitoring and optimization of energy consumption across utility assets.	Negative: Increased operating and compliance costs, potential regulatory penalties, and operational disruptions arising from climate-related risks and energy price volatility.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				- Invested in Distributed Control Systems (DCS) to improve automation and minimize energy wastage in manufacturing operations. Transitioned boiler fuel from furnace oil to PNG at Unit II to reduce energy-related emissions. Adopted green chemistry techniques such as biotransformation, flow chemistry, micellar technology, pincer catalysis, and enzyme catalysis to reduce process-level emissions. - Established an ESG and Climate Change Committee at the Board level to oversee climate-related risks, opportunities, and performance.	Positive: Cost savings through improved energy efficiency, reduced energy consumption, lower carbon footprint, enhanced resource efficiency, and strengthened customer and stakeholder confidence.
2	Economic Performance	R/O	Risk: Biotechnology funding cycles, customer spending patterns, and macroeconomic conditions may influence project pipelines, revenue growth, and profitability. Opportunity: Expanding service capabilities, entering new markets, and growing demand for outsourced R&D and manufacturing services can support sustainable growth.	- Diversified revenue across CRDMO and Specialty Ingredients segments to reduce dependence on any single service line. - Expanded geographic and customer reach by supporting global innovator pharma and biotech companies across drug discovery, development, and commercial manufacturing. - Maintained financial discipline through deployment of SAP S/4 HANA for real-time demand forecasting, supply chain optimisation, and receivables management.	Negative: Revenue volatility, margin pressure, and reduced investment income. Positive: Sustainable growth and long-term value creation.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Waste Management	R	Risk: Operations generate hazardous chemical, biological, and process waste that require careful handling, treatment, and disposal to avoid environmental and regulatory consequences.	- Adopted green chemistry processes to minimise waste generation at the process design stage. Disposed all hazardous waste streams through KSPCB-authorized recyclers, incinerators, TSDF, and cement kiln co-processing in accordance with KSPCB authorisation under HW (M&TM) Rules, 2016. - Implemented e-manifest system for digital tracking of hazardous waste movements. Achieved EPR targets for plastic waste through a KSPCB-authorized collection and recycling agency. Established decontamination procedures for chemical containers before handover to authorised recyclers.	Negative: Environmental liabilities, penalties, and remediation costs if unmanaged.
4	Water Management	R/O	Risk: Water scarcity and regulatory restrictions may affect manufacturing operations. Opportunity: Water conservation, recycling, and reuse initiatives can improve resource efficiency and operational resilience.	- Implemented Zero Liquid Discharge (ZLD) at all three manufacturing locations, with process and domestic wastewater treated through primary, secondary, and tertiary treatment with multi-stage reverse osmosis. - Recycled treated process wastewater in utility applications and utilised treated domestic wastewater for gardening. Sourced the majority of water from third-party treated supply (KIADB) rather than groundwater, to reduce pressure on local aquifers.	Negative: Higher operational costs and production disruptions. Positive: Reduced freshwater dependence and improved operational resilience.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Occupational Health and Safety	R	Risk: Employees work with hazardous chemicals, flammable materials, biological agents, and complex manufacturing processes, creating potential health and safety risks.	- Implemented an Occupational Health and Safety Management System aligned with ISO 45001:2018, covering all manufacturing facilities and office locations. Conducted workplace hazard identification and risk assessment using structured methodologies. - Carried out regular internal and external safety audits across all locations, with 100% of sites assessed on health and safety practices and working conditions. Maintained a zero LTIFR (Lost Time Injury Frequency Rate) across both employees and workers. - Provided structured safety training, emergency response drills, and fire-fighting and spill control preparedness exercises to all employees and workers. Operated an on-site Occupational Health Centre (OHC) staffed by a qualified medical officer, with pre-employment and annual medical check-ups for all employees.	Negative: Workplace injuries, compensation costs, production disruptions, and reputational impacts.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Technology Innovation	R/O	Risk: Rapid shifts in manufacturing technologies may reduce the relevance of existing capabilities and require significant investment in new expertise and infrastructure. Opportunity: Expanding capabilities in emerging therapies and advanced manufacturing technologies can enhance competitiveness, attract new customers, and drive long-term growth.	- Invested in R&D across 2 dedicated centres to continuously develop and strengthen capabilities in fast-growing modalities. Established cGMP-scale continuous flow manufacturing, biotransformation, and fermentation platforms ahead of mainstream industry adoption. - Set up oligonucleotide lab at Unit I and commercial-scale manufacturing at Unit II; inaugurated R&D laboratory, pilot laboratory, kilo lab, and hydrogenation facility at Unit III. Invested in emerging synthesis technologies as greener and scalable alternatives for complex molecule synthesis.	Negative: Loss of competitiveness, reduced customer demand, lower revenue growth, increased capital expenditure to upgrade capabilities, and potential loss of market share. Positive: Enhanced competitiveness, operational efficiency, and revenue growth.
7	Anti-Corruption	R	Risk: Interactions with regulators, government authorities, suppliers, and other external stakeholders may expose the Company to bribery and corruption risks if not managed appropriately.	Enforced Anti-Bribery & Anti-Corruption Policy, Anti-Money Laundering Policy, Code of Conduct, and Conflict of Interest Policy, applicable to all Board members, employees, and value chain partners. Implemented a Vigil Mechanism / Whistleblower Policy for directors and employees to enable confidential reporting of suspected misconduct.	Negative: Regulatory penalties, legal liabilities, and reputational damage.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	IT Systems and Cyber Security	R	Risk: The Company handles sensitive information, intellectual property, research data, and confidential records that may be exposed to cyber threats or unauthorised access.	Implemented SAP S/4 HANA as the enterprise digital backbone with role-based access controls, automated workflows, and segregation of duties to protect financial and operational data. Deployed a cloud-based Quality Management System (QMS) for secure management of batch records, laboratory data, and document control.	Negative: Business disruption, legal liabilities, loss of customer trust, and remediation costs.
9	Regulatory Compliance	R	Risk: Operations are governed by stringent domestic and international regulations, making compliance critical to business continuity.	- Maintained multi-jurisdictional regulatory approvals across all manufacturing units, including USFDA, ANVISA, TGA, CDSCO, and FDA FSMA, with periodic surveillance audits. - Deployed a cloud-based QMS for real-time document control, training tracking, and audit-readiness. - Implemented ISO 14001:2015 for environmental compliance and ISO 45001:2018 for occupational health and safety compliance across all sites. Conducted half-yearly compliance reviews by the Risk Management Committee.	Negative: Regulatory actions, loss of approvals, delayed commercialisation, and revenue impact.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Talent, Labour & Succession Planning	R/O	Risk: Competition for skilled scientific, technical, and leadership talent may lead to attrition and capability gaps. Opportunity: Effective talent development and succession planning can strengthen innovation, productivity, and long-term business continuity.	Invested in structured training and development programmes delivered through Veeva LMS, covering scientific, operational, safety, and compliance competencies. Implemented a formal succession planning framework for the appointment of Directors and Senior Management, governed by the Nomination and Remuneration Policy.	Negative: Attrition and recruitment costs. Positive: Improved productivity, innovation, and business continuity.
11	Geopolitical and Supply Chain Resilience	R	Risk: Dependence on global supply chains and international markets may expose the Company to trade restrictions, geopolitical tensions, and supply disruptions.	Maintained manufacturing operations across three facilities in India, supporting supply continuity. Deployed SAP S/4 HANA for real-time supply chain visibility, procurement planning, and demand forecasting. Adopted sustainable sourcing practices and communicated compliance expectations to suppliers through a Third Party Code and contractual onboarding processes.	Negative: Increased procurement costs, delays, and supply disruptions.
12	Fraud Control & Governance	R	Risk: Weak governance practices, ineffective controls, fraud, litigation, or conflicts of interest may adversely affect financial performance and stakeholder trust.	Constituted Board-level committees to provide oversight on internal controls, financial reporting, and governance matters. Implemented SAP S/4 HANA with automated workflows, real-time audit trails, and segregation of duties. Enforced a Vigil Mechanism / Whistleblower Policy and Code of Conduct for all employees and Directors, with defined processes for escalation and investigation.	Negative: Financial losses, regulatory actions, and reputational damage.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Weblink of the policies, if available	Weblink : https://anthembio.com/investors/ P1 • Anti-Bribery & Anti-Corruption Policy • Anti-Money Laundering (AML) Policy • Code of Conduct • Code of Conduct for Board Members & Senior Management • Conflict of Interest Policy • Vigil Mechanism / Whistle Blower Policy for Directors and Employees • Policy on Determination of Materiality for Events or Information • Policy on Preservation of Documents / Archival Policy • Policy on Materiality of RPT and on Dealing with RPT • Third Party Code P2 • Environment, Social & Governance (ESG) and Climate Change Policy P3 • Prevention of Sexual Harassment at Workplace (POSH) Policy • Anthem Employees Stock Option Plan 2024 • Plan for Orderly Succession for the Appointment of Directors and Senior Management • Nomination and Remuneration Policy • Code of Conduct to Regulate, Monitor and Report Trading by Employees and Other Connected Persons P4 • Corporate Social Responsibility (CSR) Policy P5 • Human Rights Policy P6 • Environment, Social & Governance (ESG) and Climate Change Policy P7 • Code of Practices & Procedures for Fair Disclosure of UPSI • Policy for Inquiry in Case of Leak of UPSI • Policy for Determination of Material Events and Information under SEBI Listing Regulations P8 • Corporate Social Responsibility (CSR) Policy • Third Party Code P9 • Policy for Determining Material Subsidiaries as per SEBI Listing Regulations • Policy on Evaluation of the Performance of the Board of Directors								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	- Environmental Management System – ISO 14001: 2015 P2, P6 - Extended Producer Responsibility (EPR) regulations P2, P6, P7 - Occupational Health and Safety Management Systems – ISO 45001: 2018 P3 - POSH Act P3 - Minimum Wages Act P3, P5, P8 - Factories Act 1948 P3, P4 - Contract Labours Act 1970 P3, P4, P5, P8 - Child Labour Act 1986 P3, P5, P8								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	The Company has established a time-bound sustainability roadmap with short-, medium-, and long-term ESG priorities.								
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	Short-term goals focus on strengthening compliance systems, improving ESG disclosure, transparency, and establishing reliable baseline data. During the reporting period, organization implemented ESG initiatives, consolidated progress data, and reported updates to the Management and ESG Committee by having half-yearly meetings. Medium-term goals include achieving measurable emissions reductions,improving operational efficiency.FY 2026 emissions data has been identified as the baseline for tracking climate performance, with future progress to be monitored in alignment with the Science Based Targets initiative framework. Long-term goals focus on aligning with global climate pathways, integrating ESG into business strategy, and strengthening governance and resilience. The Company also completed an EcoVadis assessment, scoring 64/100 in Environment, 56/100 in Labour & Human Rights, 37/100 in Ethics, and 24/100 in Sustainable Procurement. These assessments help identify improvement areas, and certain long-term targets are currently under implementation.								
Governance, leadership and oversight									
7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Dear Stakeholders, At Anthem, our journey since 2006 has been driven by a simple purpose to support our global pharmaceutical and biotechnology partners with high-quality research, development, and manufacturing solutions while conducting business responsibly. As we continue to grow, we remain committed to the values that have shaped our success, integrity, innovation, quality, and accountability. We are taking meaningful steps to reduce our environmental footprint through renewable energy adoption, energy-efficient operations, water recycling, and zero liquid discharge practices. We also contribute to environmental conservation through plantation initiatives in the communities around our facilities. Equally important are our people. We strive to create a workplace where employees feel safe, valued, and empowered to grow. Through continuous learning opportunities, a focus on well-being, and an inclusive work culture, we aim to help our people reach their full potential. We also work closely with our business partners to promote responsible and sustainable practices across our value chain. As we move forward, we will continue to integrate environmental, social, and governance (ESG) principles into our decisions and actions. Nitin Gopal Head - EHS								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Gawir Baig Chief Financial Officer Email: investors.abl@anthembio.com								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, Environment, Social & Governance (ESG) and Climate Change Committee oversees the Environment, Social and Governance related topics.

Name of Director	Position in the Committee	Designation
Ajay Bhardwaj	Chairman	Chairman, Managing Director and Chief Executive Officer
Shubha Kulkarni	Member	Non-Executive Independent Director
S Madhavan	Member	Non-Executive Independent Director
Gawir Baig	Member	Chief Financial Officer
Sajith Sahadevan*	Member	Head of Environment Health and Safety (EHS)
Nitin Gopal	Member	Deputy General Manager - EHS

*Mr. Sajith Sahadevan who was originally a member of ESG & CC Committee had retired effective from December 31, 2025 and hence the Committee was re-constituted on May 19, 2026.

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action	Risk Management Committee		Nomination and Remuneration Committee	Risk Management Committee	Nomination and Remuneration Committee	ESG and Climate Change Committee	Stakeholders Relationship Committee	NA	Risk Management Committee									Half Yearly
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Risk Management Committee		Nomination and Remuneration Committee	Risk Management Committee	Nomination and Remuneration Committee	ESG and Climate Change Committee	Stakeholders Relationship Committee	NA	Risk Management Committee									Half Yearly

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

12. If answer to question (1) above is 'No' i.e. not all Principles are covered by a Policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE
Principle 1:»

Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Essential Indicator:
1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	17	• Anti-Corruption & Anti-Bribery Policy • Anti-Money Laundering (AML) Policy • Code of Conduct, Code of Conduct for Directors and Senior Management personnel • Code of conduct to regulate, monitor and report trading by its employees and other connected persons • Conflict of Interest Policy • Corporate social Responsibility Policy • Environment, Social & Governance and Climate Change Policy. • Human rights policy • Nomination & Remuneration Policy • Materiality Policy for disclosure in offer document • Policy on evaluation of the performance of the Board of Directors • Prevention of Sexual Harassment at Workplace Policy • Risk Management Policy • Third Party Code • Policy on Vigil Mechanism/Whistle Blower Policy for Directors and Employees.	88%
Key Managerial Personnel	2	• Anti-Corruption & Anti-Bribery Policy • Anti-Money Laundering (AML) Policy • Code of Conduct, Code of Conduct for Directors and Senior Management personnel • Code of conduct to regulate, Monitor and report trading by its employees and other connected persons • Code of Practices and Procedures for Fair Disclosures of UPSI • Conflict of Interest Policy • Corporate Social Responsibility Policy • Environment, Social & Governance and Climate Change Policy • Human Rights Policy • Nomination & Remuneration Policy • Materiality Policy for disclosure in offer document • Prevention of Sexual Harassment at Workplace Policy • Risk Management Policy • Third Party Code • Policy on Vigil Mechanism/Whistle Blower Policy for Directors and Employees	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than Board of Directors and KMPs	1	- Anti-Corruption & Anti-Bribery Policy - Anti-Money Laundering (AML) Policy, Code of Conduct - Code of conduct to regulate, Monitor and report trading by its employees and other connected persons - Code of Practices and Procedures for Fair Disclosures of UPSI - Conflict of Interest Policy - Corporate Social Responsibility Policy - Environment, Social & Governance and Climate Change Policy - Materiality Policy for disclosure in offer document - Prevention of Sexual Harassment at Workplace Policy - Third Party Code - Policy on Vigil Mechanism/Whistle Blower Policy for Directors and Employees	100%
Workers	3	- POSH Awareness Training - On-site Emergency Plan - Waste Management	79%

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/ KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

Monetary					
Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

Note: There were no instances of fines, penalties, punishment, awards, compounding fees, settlements, or any other actions involving the Company or its Directors/KMPs with regulators, law enforcement agencies, or judicial institutions during the reporting period.

Non-Monetary				
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA
Punishment	NA	NA	NA	NA

Note: There were no instances of imprisonment, punishment, or any other regulatory or judicial actions involving the Company or its Directors/KMPs during the reporting period.

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NA

Note: There were no cases where appeal/revision was preferred in the reporting period

4. Does the Company have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy

The Company maintains a zero-tolerance approach to bribery and corruption in all its business dealings across both the public and private sectors. The Company has an Anti-Bribery and Anti-Corruption Policy that sets out its commitment to conducting business with integrity, transparency, and in compliance with applicable anti-bribery and anti-corruption laws across all jurisdictions in which it operates. The policy provides guidance to employees and other stakeholders on identifying, preventing, and appropriately addressing instances of bribery and corruption.

The policy can be accessed at: <https://anthembio.com/anti-bribery-anti-corruption-policy/>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY'2025-26	FY'2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

Particulars	FY'2025-26		FY'2024-25	
	Number	Remarks	Number1	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflict of interest.

This section is not applicable to the Company as there were no fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

Particular	FY'2025-26	FY'2024-25
Number of days of accounts payables	26	34

9. Open-ness of business Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY'2025-26	FY'2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchase to top 10 trading houses as % of total purchase to Trading houses	0%	0%
Concentration of Sales*	a. Sales to dealer / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0%	0%
Share of RPTs in	a) Purchases (Purchases with related parties as % of Total Purchases)	0%	0%
	b) Sales (Sales to related parties as % of Total Sales)	0%	0%
	c) Loans & advances given to related parties as % of Total loans & advances	100%	100%
	d) Investments in related parties as % of Total Investments made	0%	18.78%

* The company is in the process of compiling purchases with Trading Houses as per the definition of Trading Houses given in the Industry Standards Forum guidelines on BRSR Core. Accordingly, the details are not reported for this FY.

*As per the defined criteria and definition of a dealers/distributor, the Company does not have any sales to dealers/distributors

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
		Nil

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company has established a Code of Conduct applicable to its Directors, members of the Board of Directors, and Senior Management Personnel. The Code sets out clear expectations regarding ethical conduct and includes provisions for the identification, disclosure, and management of actual or potential conflicts of interest. Through this framework, the Company seeks to promote transparency, integrity, and accountability in decision-making, ensuring that any conflicts involving members of the Board or senior leadership are appropriately disclosed and managed in the best interests of the Company and its stakeholders.

Principle 2:»

Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

1 Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and capex investments made by the entity, respectively.

Segment	FY'2025-26	FY'2024-25	Details of improvements in environmental and social impacts
R&D	14.18%	9.70%	The Company's expenditure on Research and Development is directed towards initiatives that enhance environmental and social outcomes. Key areas of focus include emission reduction, waste minimization, and conservation of energy and water resources. These efforts reflect the Company's commitment to sustainable innovation and responsible resource management.
Capex	51.23%	7.43%	The Company's capital investments undertaken during the year were strategically directed toward technologies aimed at enhancing the environmental and social performance of its products and processes. Additionally, the Company has also been able to source 95% of its energy requirements from renewable sources. Furthermore, the effluent recycling rate reached 98.6%, with treated water being re-utilized across various utility applications. This significant level of water recycling has enhanced water circularity within operations, reduced reliance on freshwater resources, and further strengthened the Company's commitment to sustainable water stewardship and resource management.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

No, the Company does not have a standalone policy specifically dedicated to sustainable sourcing. However, the Company prioritizes ESG considerations and remains committed to sustainable and responsible business practices.

The Company actively focuses on environmental initiatives such as renewable energy adoption, waste minimization, and green manufacturing practices. Additionally, it maintains a Code of Conduct for suppliers and business partners, which outlines expectations regarding ethical behavior and responsible business practices across its value chain.

b. If yes, what percentage of inputs were sourced sustainably?

NA

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

(a) Plastics (including packaging)	The Company is registered as an Importer under the Extended Producer Responsibility (EPR) framework. The Company has appointed a Karnataka State Pollution Control Board-authorized agency to collect end-use plastic generated to achieve its EPR targets. The collected quantities of plastic waste corresponding to the EPR targets are recycled every year in accordance with the provisions of the Plastic Waste Management Rules, 2022, as amended from time to time. The targets set by the CPCB have also been achieved by the Company.
(b) E-waste	The Company's products do not generate e-waste at the end of their life cycle. Accordingly, end-of-life reclamation, recycling, or disposal processes for e-waste are not applicable.
(c) Hazardous waste	The Company's products are primarily used as inputs, intermediates, or components in its customers manufacturing processes. As such, end-of-life reclamation, recycling, or disposal of hazardous waste arising from the Company's products is not applicable and is considered immaterial.
(d) Other waste	The Company's products are primarily consumed or incorporated into downstream manufacturing processes by its customers. Therefore, end-of-life reclamation, recycling, or disposal of other waste arising from the Company's products is not applicable and is considered immaterial.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, the Company is registered as an Importer as per the Extended Producer Responsibility (EPR). The industry has appointed a Karnataka State Pollution Control Board Authorized agency to collect the end use plastic generated within the premises. The collected EPR target quantities of plastic waste is recycled every year as per the provisions of Plastic Waste Management Rules 2022 as amended to date. The targets set by CPCB has also been achieved by the organization.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NA*					

*The Company has not conducted a formal Life Cycle Assessment (LCA) for its products or services during the reporting period. The Company manages environmental impacts through operational controls, resource efficiency initiatives, and compliance with applicable environmental regulations.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
NA*		

*No. The Company has not conducted a formal Life Cycle Assessment (LCA) for its products or services during the reporting period. The Company manages environmental impacts through operational controls, resource efficiency initiatives, and compliance with applicable environmental regulations.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY'2025-26	FY'2024-25
NA*		

*Given the nature of the Company's CRDMO operations, recycled or reused input materials are not used in production. Therefore, the percentage of recycled or reused input material to total material used is not applicable.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Particulars	FY'2025-26			FY'2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste (Packaging)	0	0	0	0	0	0

Note: The Company does not reuse or reclaim the waste generated. Certain categories of waste are sent to authorized recyclers in line with the approved authorization. The values have been updated accordingly.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Nil

Note: The Company has not reclaimed packaging materials. However, in line with CPCB requirements, targets for Extended Producer Responsibility (EPR) on plastic waste have been successfully achieved and reported through the annual returns submitted on the portal.

Principle 3: »

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential indicators:

1. A. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1,909	1,909	100%	1,909	100%	0	0%	0	0%	0	0%
Female	373	373	100%	373	100%	373	100%	0	0%	373	100%
Total	2,282	2,282	100%	2,282	100%	373	100%	0	0%	373	100%
Other than Permanent employees											
Male											
Female	NA										
Total											

- b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male											
Female											
Total											
Other than Permanent Workers											
Male	945	945	100%	945	100%	0	0%	0	0%	0	0%
Female	75	75	100%	75	100%	0	0%	0	0%	0	0%
Total	1,020	1,020	100%	1,020	100%	0	0%	0	0%	0	0%

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY'2025-26	FY'2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.16%	0.58%

Note: Cost incurred on wellbeing measures comprises of - health insurance, accident insurance, maternity benefits, day care facilities, staff welfare expenses and other health and safety measures including access to mental Health.

2. Details of retirement benefits, for Current and Previous Financial Year.

Benefits	FY'2025-26			FY'2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	0%	100%	Yes	3%	100%	Yes
Others- please specify	0%	0%	NA	0%	0%	NA

3. Accessibility of workplaces

Are the premises/offices of the Company accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the Company in this regard.

The Company has aligned its premises and offices with the requirements of the Rights of Persons with Disabilities Act, 2016. Its manufacturing facilities and corporate offices are equipped with ramps, elevators, and other accessibility infrastructure to accommodate individuals with diverse abilities and promote an inclusive environment.

4. Does the Company have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. Anthem Biosciences Limited is committed to equal opportunity employment and ensures that no employee or worker is subjected to discrimination on account of disability, among other grounds, at any stage of employment including hiring, compensation, training, promotion, or separation. This commitment is embedded within the Company's Human Rights Policy, which upholds the principles of dignity, respect, fairness, and non-discrimination across all its operations and value chain.

The Company's [Human Rights Policy](#) is accessible on its official website and intranet.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0%	0%	0%	0%
Female	100%	100%	0%	0%
Total	100%	100%	0%	0%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Particulars	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	NA*
Other than permanent workers	Yes, A grievance box has been made available within the premises to provide permanent workers with a formal and accessible channel to raise complaints or concerns. This mechanism ensures that employee grievances are appropriately captured and addressed in a structured and timely manner.
Permanent employees	Yes, Employees can formally report their concerns or grievances by writing to grievances@anthembio.com . This dedicated channel ensures that all issues are duly recorded, reviewed, and addressed in a fair, transparent, and timely manner in line with the Company's grievance redressal framework.
Other than permanent employees	NA*

*The Company does not have any permanent workers and other than permanent employees.

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	FY'2025-26			FY'2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	2,282	0	0%	2,062	0	0%
-Male	1,909	0	0%	1,720	0	0%
-Female	373	0	0%	342	0	0%
Total Permanent Workers						
-Male						
-Female						

NA

8. Details of training given to employees and workers:

Category	FY'2025-26					FY'2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,909	402	21.06%	682	35.73%	1,720	501	29.13%	553	32.15%
Female	373	98	26.27%	126	33.78%	342	114	33.33%	102	29.82%
Total	2,282	500	21.91%	808	35.41%	2,062	615	29.83%	655	31.77%
Workers*										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

*There are no permanent workers and data reported pertains to permanent employees as well as workers.

9. Details of performance and career development reviews of employees and workers:

Category	FY'2025-26			FY'2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,909	1,645	86.17%	1,720	1,406	81.74%
Female	373	316	84.72%	342	262	76.61%
Total	2,282	1,961	85.93%	2,062	1,668	80.89%
Workers*						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

*The company does not have any permanent workers.

10. Health and Safety Management System:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. The Company operates a structured Occupational Health and Safety Management System that is aligned with the requirements of ISO 45001:2018, its Environmental Health and Safety (EHS) framework, and applicable regulatory requirements, including the Factories Act, the Indian Boilers Act, and the Environment Protection Act.

In addition, appropriate safety management practices have been extended to office locations to ensure comprehensive coverage of occupational health and safety across all operations.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company conducts regular internal and external audits in line with the ISO 45001:2018 standard to ensure compliance and facilitate the timely identification and assessment of workplace hazards. Comprehensive Environment, Health and Safety (EHS) training programs are provided to employees to strengthen awareness and foster a strong safety culture across operations.

The Company's Process Safety Management system further reinforces the implementation of robust safety practices. In addition, potential risks are systematically identified and evaluated through structured methodologies such as Hazard and Operability Studies (HAZOP), Hazard Identification and Risk Assessment (HIRA), checklists, and other established risk assessment techniques.

c. Whether you have processes for workers to report work related hazards and to remove themselves from such risks. (Yes/ No)

Yes, the Company has implemented comprehensive Standard Operating Procedures (SOPs) to ensure the timely identification, assessment, and mitigation of workplace hazards and risks. Workers are required to report all work-related hazards and incidents in accordance with the procedures outlined in the relevant SOPs. A Near Miss Reporting Form must be completed by the concerned department or witness to document unsafe conditions, unsafe acts, and near-miss events. This process facilitates the timely identification of hazards, implementation of corrective actions, and prevention of potential workplace accidents.

Occupational health and safety training is systematically provided to all workers and covers key aspects such as hazard identification, risk assessment, and appropriate control and mitigation measures. Employees are also trained in the operation of emergency response systems and equipment, including fire hydrants, fire-fighting systems, leak and spill control mechanisms, and safety alarm systems, as part of regular safety and evacuation drills. The effectiveness of employees in responding to emergency situations is periodically assessed to ensure preparedness. In addition, a combination of practical training sessions and online safety modules enables employees to effectively identify, report, and respond to occupational health and safety risks.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

No

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY'2025-26	FY'2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company has a comprehensive EHS management system supported by a formal EHS Policy to ensure a safe and healthy working environment. The policy establishes systems and procedures to promote safety for all individuals working in or on behalf of the organization.

Regular internal and external safety audits are conducted to ensure compliance with safety standards. The Company also provides structured safety training and periodic drills for employees and contractors to help them identify, manage, and prevent occupational health and safety risks. In addition, employee well-being is supported through health awareness programs and access to medical facilities.

13. Number of Complaints on the following made by employees and workers:

	FY'2025-26			FY'2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0		0	0	

14. Assessments for the year:

Type	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices *	100%
Working Conditions **	100%

*The organization ensures, comprehensive internal audits are conducted across all its locations (100%) by internal subject matter experts (SMEs), who meticulously assess compliance with established safety protocols and identify key areas for enhancement. Furthermore, all of the locations have undergone evaluation of their health and safety practices by third-party auditors in alignment with the provisions outlined in the ISO9001:2015, ISO 14001:2015 and ISO 45001:2018 standards.

**All the sites are assessed on their working conditions during periodic internal and external safety audits.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

NA

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No).

No. Anthem does not extend any life insurance or compensatory package in the event of death of either its Employees or Workers.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

The Company expects all value chain partners to comply with applicable statutory and regulatory requirements, including the timely payment of statutory dues. Compliance expectations are communicated through supplier on boarding, contractual obligations, and ongoing engagement with value chain partners.

3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY'2025-26	FY'2024-25	FY'2025-26	FY'2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No, the Company does not currently provide any transition assistance programs. However, it plans to introduce such programs in the future to facilitate continued employability and to support the management of career transitions resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

Note: The Company has identified nine value chain partners based on their individual contribution of the purchase value. All the nine identified Value Chain Partners have been assessed with respect to Health & Safety Measures and Working Conditions.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

NA

Principle 4:»

Business should respect the interests of and be responsive to all its stakeholders

Essential indicators

1. Describe the processes for identifying key stakeholder groups of the Company.

The Company categorizes stakeholder groups based on their level of engagement with the organization. Key stakeholders include employees, investors, customers, suppliers, and other relevant external parties who influence or are impacted by the Company's operations and contribute to its value chain.

The Company engages with these stakeholder groups on an ongoing basis to ensure effective communication, align expectations, and incorporate stakeholder feedback into its decision-making processes, thereby supporting sustainable and responsible business practices.

2. List stakeholder groups identified as key for the Company and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, Website, Meetings	Whenever required	Orientation /Welfare
Customers	No	Emails, Meetings	Regular intervals	Business Engagement
Governing bodies	No	Emails, Website, Meetings	Whenever required	Governance / Compliance
Vendors	No	Emails, Website, Meetings	Whenever required	Orientation / Compliance

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how feedback from such consultations is provided to the Board.

The Company is committed to engage in effective communication with its stakeholders by keeping them informed of decisions and developments that may impact them, while safeguarding confidential business information and strategic data. Stakeholder engagement is an ongoing process led by management through various formal and informal channels. Feedback, key concerns, and outcomes from these engagements are regularly communicated to the ESG Committee, enabling it to provide oversight, guidance, and recommendations on relevant economic, environmental, and social matters.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, Continuous stakeholder engagement is essential for aligning with their expectations and strengthening the Company's ability to serve them effectively. Regular interaction ensures responsiveness to stakeholder needs and enables the Company to address concerns in a timely and constructive manner.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.

There are no vulnerable or marginalized stakeholder groups identified by the Company during the reporting period.

Principle 5:»

Business should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY'2025-26			FY'2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Tot1al (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2,282	2,282	100%	2,062	2,062	100%
Other than Permanent				NA*		
Total Employees	2,282	2,282	100%	2,062	2,062	100%
Workers						
Permanent				NA*		
Other than Permanent	1,020	1,020	100%	909	909	100%
Total Workers	1,020	1,020	100%	909	909	100%

*The company does not have any other than permanent employees and permanent workers.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY'2025-26					FY'2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,909	0	0%	1,909	100%	1,720	0	0%	1,720	100%
Female	373	0	0%	373	100%	342	0	0%	342	100%
Other than Permanent	NA*									
Male										
Female										
Workers										
Permanent	NA*									
Male										
Female										
Other than Permanent										
Male	945	945	100%	0	0%	837	837	100%	0	0%
Female	75	75	100%	0	0%	72	72	100%	0	0%

*The company does not have any other than permanent employees and permanent workers.

3. Details of remuneration/salary/wages, in the following format:

a. The details are provided below:

Category	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	3	6,54,99,996	0	0
Key Managerial Personnel	1	2,49,99,996	1	33,00,000
Employees other than BoD and KMP	1,905	6,41,424	372	5,68,602
Workers	0	0	0	0

Note: For remuneration purposes, only Executive Directors have been included under the Board of Directors (BoD) category. There are three Executive Directors who are also Key Managerial Personnel (KMPs). To avoid duplication, these Executive Directors have been excluded from the KMP category and have been considered only under the BoD category.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Category	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	11.94%	13.10%

Note: 1. In accordance with the guidance provided in the Master Circular dated January 30, 2026, the above disclosure for permanent employees is based on salary and wage expenses reported in the audited financial statements, excluding retirement benefits, ESOP expenses, and staff welfare expenses, and has been reconciled with payroll records.

2. For other than permanent workers, subcontractor charges as per the audited financial statements have been considered as wages.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has established grievance redressal mechanisms under its Human Rights Policy (Clause 4.9 – Grievance Mechanism) to address human rights-related concerns. The policy provides employees with a fair, transparent, and confidential platform to raise workplace grievances without fear of retaliation and ensures their timely resolution.

Additionally, grievance boxes are available at various locations for contract employees. The Company also maintains a Vigil Mechanism/ Whistle Blower Policy that enables employees and other stakeholders to report unethical conduct, human rights concerns, or policy violations for appropriate investigation and action.

6. Number of Complaints on the following made by employees and workers:

The details are provided below:

Particulars	FY'2025-26			FY'2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other Human rights related issues	0	0		0	0	

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY'2025-26	FY'2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Complaints on POSH as a % of female employees / workers	0%	0%
iii) Complaints on POSH upheld	NA	NA

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company has established mechanisms to protect complainants from adverse consequences in cases of discrimination and harassment. These safeguards are outlined in the POSH Policy, which prohibits retaliation, discrimination, or victimization against individuals who raise concerns or report incidents in good faith.

The policy provides a secure and confidential reporting mechanism and ensures that all complaints are addressed in a fair, transparent, and impartial manner. Through these measures, the Company promotes a safe, respectful, and inclusive workplace while maintaining a zero-tolerance approach toward retaliation.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Sexual Harassment	0%
Discrimination at workplace	0%
Wages	0%
Other- please specify	0%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

NA

Leadership Indicators**1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

The Company has strengthened its grievance redressal process by introducing grievance boxes at various locations and implementing mandatory Human Rights training for employees. These measures enhance awareness of employee rights and responsibilities, encourage the timely reporting of concerns, and improve accessibility to grievance mechanisms.

Together, these initiatives support the structured identification, reporting, and resolution of grievances, thereby fostering a fair, transparent, and accountable workplace environment.

2. Details of the scope and coverage of any Human rights due diligence conducted.

The Company provides mandatory online training to all employees through the Veeva LMS platform, ensuring consistent awareness, compliance, and understanding of key organizational policies, procedures, and standards. The training modules cover essential topics such as regulatory requirements, ethical practices, workplace conduct, and safety guidelines.

This structured learning approach reinforces regulatory compliance, enhances employee competency, and promotes a standardized understanding across the organization. It also fosters a culture of continuous learning, accountability, and compliance, thereby strengthening overall organizational effectiveness and governance.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The Company has taken measures to enhance accessibility for differently abled employees and visitors in accordance with applicable requirements. Lifts are provided within the premises to ensure safe and convenient access across different floors, supporting inclusivity and enabling ease of movement for individuals with special requirements.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Nil

Principle 6:»

Business should respect and make efforts to protect and restore the environment.

Essential indicators

1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:

Parameter	FY'2025-26	FY'2024-25
From renewable sources		
Total electricity consumption (A) (Solar & Wind – PPA and In-house)	2,18,715.02	1,70,287.34
Total fuel consumption (B) (Biogas from ETP operation)	11,880.08	16,045.02
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	2,30,595.10	1,86,332.35
From non-renewable sources		
Total electricity consumption (D) (Grid)	11,857.27	20,127.75
Total fuel consumption (E) (Furnace Oil, PNG, Diesel, Petrol)	1,91,345.60	1,32,691.57
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,03,202.87	1,52,819.33
Total energy consumed (A+B+C+D+E+F)	4,33,797.95	3,39,151.69
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/Rs. Million)	20.42	15.97
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* (GJ/ Million USD)	415.34	324.73
Energy intensity in terms of physical output	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, Vinay and Keshava LLP	

*The PPP factor, as per IMF data, has been considered at 20.34.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No. None of the Company's sites or facilities are identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY'2025-26	FY'2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	3,832.12	2,620.30
(iii) Third party water (KIADB)	2,00,312.40	1,77,693.36
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,04,144.52	1,80,313.66
Total volume of water consumption (in kilolitres)	2,04,144.52	1,80,313.66
Water intensity per rupee of turnover	9.61	8.49
(Total water consumption / Revenue from operations) (KL/Rs. Million)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**	195.46	172.65
(Total water consumption / Revenue from operations adjusted for PPP) (KL/Million USD)		
Water intensity in terms of physical output (KL/MT)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, Vinay and Keshava LLP	

4. Provide the following details related to water discharged:

Parameter	FY'2025-26	FY'2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, Vinay and Keshava LLP	

5. Has the Company implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes. The Company has implemented Zero Liquid Discharge (ZLD) systems at three manufacturing locations. Process and domestic wastewater are treated through facilities comprising primary, secondary, and tertiary treatment, along with multi-stage reverse osmosis systems. Treated process wastewater is recycled for utility operations, while treated domestic wastewater is reused for gardening purposes.

6. Please provide details of air emissions (other than GHG emissions) by the Company, in the following format:

Parameter	Unit	FY'2025-26	FY'2024-25
NOx	ppmv	33.84	60.40
SOx	mg/Nm ³	20.26	45.00
Particulate matter (PM)	mg/Nm ³	43.50	70.80
Persistent organic pollutants (POP)	-	0	0

Parameter	Unit	FY'2025-26	FY'2024-25
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.			

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25*
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	17,596.37	16,922.03
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,338.52	4,067.44
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rs. Million	0.94	0.99
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Million USD	19.09	20.10
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Vinay and Keshava LLP	

Note - Source of emission factors used - IPCC AR6, CEA's CDM - CO₂ Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations .

8. Does the Company have any project related to reducing Green House Gas emission? If yes, then provide details.

The Company has implemented several initiatives at Unit II to reduce greenhouse gas emissions, including the installation of solar panels, conversion of boiler fuel from furnace oil to PNG, utilization of biogas generated from the effluent treatment plant, adoption of lower-GWP refrigerants, and installation of scrubbers to control process emissions.

9. Provide details related to waste management by the Company, in the following format:

Parameter	FY'2025-26	FY'2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	119.87	117.58
E-waste (B)	4.63	2.15
Bio-medical waste (C)	48.18	38.93
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	9,942.66	7,716.88
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	115.15	98.30
Total (A+B + C + D + E + F + G + H)	10,230.49	7,973.84
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/Rs. Million)	0.48	0.38
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/Million USD)	9.80	7.63
Waste intensity in terms of physical output	NA	NA

* The Company categorizes plastic waste under Hazardous Waste reporting category

Parameter	FY'2025-26	FY'2024-25
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	6,330.48	4,536.85
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	6,330.48	4,536.85
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	650.72	638.78
(ii) Landfilling	3,057.77	2,509.85
(iii) Other disposal operations	0	0
Total	3,708.49	3,148.63
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		
	Yes, Vinay and Keshava LLP	

10. Briefly describe the waste management practices adopted in your establishment. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company has implemented a comprehensive waste management plan focused on waste minimization, segregation, and safe disposal practices. Sustainable manufacturing initiatives, such as the adoption of flow chemistry and the use of less hazardous reagents during process development, are undertaken wherever practicable to reduce environmental impact.

The Company also complies with Extended Producer Responsibility (EPR) requirements for plastic waste management. In addition, efforts are made to divert higher volumes of hazardous waste towards recycling, co-processing, and composting, while minimizing reliance on disposal methods such as incineration and landfilling. The adoption of digitalization initiatives further supports resource conservation by reducing paper consumption.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of the Company's operations are in ecologically sensitive areas			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No such projects were undertaken by the Company					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company complies with all applicable environmental laws and regulations, including the requirements prescribed under the Water Act and the Air Act.				

Leadership Indicators -

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area – NA
- (ii) Nature of operations –NA
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY'2025-26	FY'2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters)	-	-
Total volume of water consumption (in kiloliters)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY'2025-26	FY'2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	The Company is in the process of strengthening its greenhouse gas emissions accounting framework. Scope 3 emissions have already been quantified, and the assurance process is currently underway.		
Total Scope 3 emissions per rupee of turnover	The Company intends to disclose Scope 3 emissions in future reports as part of its ongoing efforts to enhance climate-related disclosures and improve the comprehensiveness of its sustainability reporting practices.		
Total Scope 3 emission intensity			
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			

3. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Company's operations do not have any significant direct or indirect impact on biodiversity, as its manufacturing facilities are not located in or near ecologically sensitive areas. Nevertheless, the Company remains committed to responsible environmental practices and continues to monitor its operations to minimize any potential environmental impact.

4. If the entity provided below taken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative Undertaken	Details of the Initiative	Outcome of the Initiative
1	Adoption of E-Manifest System for Waste Tracking	The Company uses the e-manifest web portal for generation of manifests as mandated under Rule 18 of the HW (M & TM) Rules, 2016, for all hazardous and other waste dispatched to authorised facilities.	Provides end-to-end digital traceability of all waste movements, minimising the risk of illegal dumping and improving regulatory transparency and accountability.
2	Solvent Recovery & Recycling	Spent solvents are stored securely and handed over to KSPCB-authorised recyclers for recovery and reuse, rather than being incinerated or land-disposed.	Promotes circular economy principles by recovering valuable solvent fractions, reducing virgin solvent consumption and associated procurement and disposal costs.
3	Effluent Treatment & ETP Sludge Management	Chemical sludge from wastewater treatment and ETP Sludge from are treated and the resultant sludge is handed over to KSPCB-authorised TSDF for safe disposal.	Prevents untreated effluent discharge into the environment. MEE-based evaporation reduces the volume of liquid effluent, improving overall water resource efficiency within the plant.
4	Decontamination Procedure for Chemical Containers	A structured decontamination procedure has been established for all chemical containers, barrels, and liners, covering water rinsing, chemical leaching, evaporation/vaporization, neutralisation, oxidation/reduction, and disinfection, before handing them over to KSPCB-authorised barrel recyclers.	Prevents secondary contamination during container recycling, ensures safe reuse of containers for industrial purposes, and reduces plastic and metal waste going to landfill.
5	Responsible Management of Other (Non-Hazardous) Waste Streams	Non-hazardous waste streams such as untreated cork and wood waste, iron and steel scrap, aluminium scrap, paper waste, glass waste, rubber waste, and construction debris are segregated and handed over to authorised actual users / recyclers / pyrolysis units / C&D waste recyclers.	Maximises resource recovery from non-hazardous waste, supports downstream recycling industries, and ensures that no recyclable material is unnecessarily landfilled.
6	Extended Producer / Generator Responsibility & Periodic Audits	Periodic audits are conducted to verify that authorised recyclers are following the prescribed decontamination and disposal procedures. The Company accepts Extended User Responsibility (EUR) for any non-compliance by its recycling partners.	Strengthens the waste management chain beyond the factory gate, ensuring that compliance obligations extend to downstream handlers and reducing the overall environmental risk of the waste stream.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The Company has implemented a Business Continuity Plan and on-site emergency response plans across all its manufacturing facilities to ensure operational resilience and preparedness for disruptions arising from natural calamities or unforeseen events. These frameworks enable the Company to respond effectively and maintain continuity of operations during emergencies.

The Company also focuses on continuous improvement by integrating learnings from past disruptions into its existing preparedness frameworks. Its risk management approach further emphasizes the assessment of potential disruptions and the implementation of preventive measures to mitigate operational and financial risks.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company has established a Third-Party Code of Conduct that is designed in line with industry best practices and comprehensive guidelines for evaluating suppliers within the pharmaceutical supply chain. The policy integrates a broad range of Environmental, Social, and Governance (ESG) parameters to ensure adherence to the Supplier Code of Conduct and promote responsible practices across the value chain.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

100% of the Value Chain Partners have been assessed by the Company for Environmental Impacts. The Company has identified Nine Value Chain Partner based on their individual contribution of the purchase value. All the Nine identified Value Chain Partners have been assessed for Environmental Impacts.

8. How Many green credits have been generated or produced

- | | | |
|---|---|---|
| a | By the listed entity | 0 |
| b | By the top ten (in terms of value of purchase and sales respectively) value chain partners | 0 |

Principle 7:»

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential indicators

1. a. **Number of affiliations with trade and industry chambers/associations.**

4

- b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Federation of Karnataka Chambers of Commerce and Industry (FKCCI)	State
2	Bangalore Chamber of Commerce and Industry (BCCI)	State
3	Federation of Indian Export Organisations (FIEO)	National
4	Karnataka Pharmaceutical and Drug Manufacturers Association (KPDMA)	National

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the Company, based on adverse orders from regulatory authorities.**

Name of the authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

Note: There were no cases of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Leadership Indicators

1. **Details of public policy positions advocated by the Company:**

Sr. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/Others-please specify)	Web Link, if available
NA*					

*The Company has not undertaken any direct public policy advocacy during the reporting period. However, it remains engaged with relevant industry forums and regulatory bodies through standard channels as required, and continues to monitor developments in the policy and regulatory landscape relevant to its operations.

Principle 8:»

Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the Company, based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company, in the following format:

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

3. Describe the mechanisms to receive and redress grievances of the community.

At present, the company does not have any formal mechanisms to receive and redress grievances from local communities.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26	FY'2024-25
Directly sourced from MSMEs/small producers	13.72%	19%
Directly from within India	85.55%	49%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26	PY 2024-25
Rural		
% of Job creation in Rural areas	0%	0%
Semi-urban		
% of Job creation in Semi-urban areas	100%	100%
Urban		
% of Job creation in Urban areas	0%	0%
Metropolitan		
% of Job creation in Metropolitan areas	0%	0%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NA	NA

2. Provide the following information on CSR projects undertaken by the Company in the designated aspirational districts as identified by government bodies:

S.No.	State	Aspirational District	Amount spent (In INR)
NA	NA	NA	NA

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?

No

- (b) From which marginalized/vulnerable groups do you procure?

NA

- (c) What percentage of total procurement (by value) does it constitute?

NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
NA*				

*There were no such intellectual properties owned or acquired during the year.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of Authority	Brief of the Case	Corrective action taken
NA	NA	NA

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Technology Incubation: The Company has made contribution towards promotion of innovation, research, startup incubation, and technology-driven sustainable solutions. The Company has also contributed in an ongoing project and has funded for establishment of Nature's Machine lab to Plaksha University in Mohali campus. It is a 1,500 square foot space that connects students to the natural world's machinery, promoting ecological awareness and biological concepts through modern tools, advanced research techniques and interdisciplinary thinking.	Expected to benefit over 1500 Students over five years	The Company's CSR initiatives are designed to promote inclusive growth and equitable development through interventions in technology incubation and innovation, education and skill development, healthcare and
2	Education and Skill Development: Contribution towards promoting inclusive education, vocational skill development, empowerment of differently abled individuals, and the creation of sustainable livelihood opportunities to support social inclusion and community development through various initiatives. In addition, Anthem Academy is an ongoing project designed to provide industry-curated technical training and practical exposure through internships, with an estimated annual student capacity of approximately 150+ students	As this initiative is currently in the establishment phase, specific beneficiary numbers are not yet available. Data will be reported upon commencement of full operations.	nutrition, environmental sustainability, women empowerment, tribal development, community welfare, and support for persons with disabilities. A significant proportion of the beneficiaries comprise vulnerable and
3	Women Empowerment, Tribal Development & Community Welfare: Contribution towards promoting gender equality, tribal development, elderly care, social inclusion, and reduction of social and economic inequalities through community welfare initiatives.	Community at large	marginalized groups, including economically disadvantaged individuals, women, tribal communities, students from underserved backgrounds, elderly persons, and persons with disabilities.
4	Healthcare, Nutrition & Community Welfare: Contribution towards healthcare support, eradication of hunger, poverty and malnutrition, and promotion of safe drinking water, sanitation, and community welfare initiatives for underprivileged communities	Community at large	
5	Environment Sustainability: Undertook plantation drive involving more than 2,000 saplings covering approximately 2.5 kilometres in Harohalli to promote environmental sustainability, ecological balance, and green cover enhancement.	Community at large, individual beneficiary count not applicable for this nature of initiative	
6	Support for Differently Aabled Individuals: The Company supports initiatives that promote the inclusion, empowerment, and economic independence of persons with disabilities. Through its partnership with Mitti Cafe, CSR contributions facilitate the creation of sustainable livelihood opportunities, dignified employment for adults with physical, intellectual, and psychiatric disabilities. The Company also supported mobility enhancement through the distribution of motorized tri-wheel vehicles to physically disabled individuals.	Community at large	

Note: As the Company's CSR programmes are at various stages of implementation and monitoring systems are currently being strengthened, precise beneficiary counts have not been systematically captured for all projects during the reporting period. The Company is committed to developing robust data collection and impact measurement frameworks to ensure comprehensive, quantitative beneficiary reporting in accordance with BRSR requirements in future reporting cycles.

Principle 9:»
Businesses should engage with and provide value to their consumers in a responsible manner
Essential Indicators**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company's customers are primarily business-to-business (B2B) customers. To ensure effective grievance redressal and customer support, the Company provides a dedicated email channel, bd@anthembio.com, through which customers can raise complaints and concerns.

All customer complaints received through this channel are acknowledged within two working days. Upon receipt, the Company's Quality Assurance team registers the complaint and assigns a unique complaint reference number. Based on the nature of the complaint, an investigation is initiated.

For quality-related complaints, the initial findings are communicated to the customer within 15 days of receipt. A final investigation report is shared with the customer within 30 days for review and approval. In the absence of any further queries or concerns from the customer within 30 days of sharing the final report, the complaint is considered resolved and formally closed.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage (ensured through MSDS/SDS and product safety information)	100%
Recycling and/or safe disposal (complied with under Hazardous Waste Management (HWM) Rules)	100%

3. Number of consumer complaints in respect of the following:

Number of consumer complaints in respect of the following:	FY 2025-26			FY'2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for recalls
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the Company have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, the Company has a Cyber Security Policy to safeguard its information systems and data assets. As the Policy is currently maintained as an internal governance document, it is not hosted on a public-facing web portal. The Company makes the Policy available to relevant stakeholders upon request through appropriate internal channels, in accordance with its information security framework.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

During the reporting period, the Company did not encounter any material issues related to advertising practices, delivery of essential services, cybersecurity, customer data privacy, product recalls, or product/service safety.

Accordingly, no corrective actions were required. The Company continues to maintain robust systems, policies, and controls to ensure regulatory compliance, product quality, information security, and responsible business practices.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact*	0
b. Percentage of data breaches involving personally identifiable information of customer	0%
c. Impact, if any, of the data breaches	NA

*Anthem has not come across any instance with the data breaches so far.

Leadership Indicators

1. Channels/platforms where information on products and services of the Company can be accessed (provide web-link, if available).

<https://anthembio.com/>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The Company takes appropriate measures to inform and educate customers regarding the safe handling, storage, and use of its products. Upon shipment of goods, customers are provided with relevant product safety documentation, including:

- **Material Safety Data Sheet (MSDS):** A comprehensive document that provides information on the potential hazards associated with the product, including health, fire, reactivity, and environmental risks, along with recommended safety precautions, handling procedures, storage requirements, and emergency response measures.
- **Caution Label:** A label affixed to the product packaging that highlights potential hazards and provides important safety warnings and handling instructions to help prevent injury, damage, or misuse.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company maintains a documented Business Continuity Plan (BCP) designed to ensure the continuity of critical operations in the event of any disruption that may impact business activities or the Company's ability to serve its customers and stakeholders.

In the event of a disruption to essential services, clients are formally notified through a "Customer Notification Form" issued by the Quality Assurance team. This communication is circulated via email by the Quality Assurance, Project Management, and Senior Management teams in accordance with the timelines specified in the respective Quality Agreements.

Depending on the nature and severity of the disruption, the escalation process is managed through the established Quality Management System to ensure timely resolution, effective communication, and transparency.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)

a. If yes, provide details in brief.

No

b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as whole? (Yes/No)

Yes. The Company complies with all applicable local laws governing the manufacturing of Active Pharmaceutical Ingredients (APIs). All required product information is duly captured and disclosed on product labels in accordance with applicable regulatory requirements.

In addition, the Company conducts annual customer satisfaction surveys across its product portfolio to gather feedback and continuously improve product quality and service standards.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN ANTHEM BIOSCIENCES LIMITED BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Anthem Biosciences Limited,

1. We have undertaken to perform limited assurance engagement, for Anthem Biosciences Limited ("Anthem Bio" or "the company") in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31st, 2026.

2. **Identified Sustainability Information**

Our scope of limited assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our limited assurance engagement was with respect to the year ended March 31st, 2026 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. **Criteria**

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, the Securities and Exchange Board of India (SEBI) Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular SEBI/HO/CFD-POD1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. **Management's Responsibility**

The company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

In addition, the management of the company is also required to provide us with:

- (a) Access to all information of which it is aware that is relevant to the preparation of the subject matter information, such as records, documentation, and other matters;
- (b) Additional information that we may request from the management for the purpose of the engagement; and
- (c) Unrestricted access to persons from whom we determine it necessary to obtain evidence.

5. **Inherent limitations**

The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. **Our Independence and Quality Control**

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. **Our Responsibility**

Our responsibility is to express a limited assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, “Assurance Engagements on Sustainability Information”, and Standard on Assurance Engagements (SAE) 3410 “Assurance Engagements on Greenhouse Gas Statements” (together the “Standards”), both issued by the Sustainability Reporting Standards Board (the “SRSB”) of the ICAI.

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Limited Assurance

A Limited assurance engagement undertaken in accordance with these standards involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes followed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurement of the Identified Sustainability Information.
- Made enquiries of Company’s Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (GHG) emissions.
- Reviewed the company’s process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis
- Reviewed the consolidation for locations on a sample basis under the reporting boundary for ensuring the completeness of data being reported.
- Obtained representations from the Company’s Management.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company’s management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 23/06/2026 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. Opinion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix I and presented in the BRSR report for the year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities.

Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Vinay and Keshava LLP

Chartered Accountants,
Firm Reg No.: 005586S/S-200008

CA Prasanna K S

Partner
Membership No: 232959
UDIN: 26232959RDDQWQ1065

Place: Bengaluru

Date: 30-06-2026

Appendix I

Identified Sustainability Information subject to Limited Assurance

Sr. No	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
11	Principle 6 – E7	Green-house gas (GHG) footprint	- Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) - Total Scope 2 emissions (Break-up of the GHG CO₂e into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) - GHG Emission Intensity (Scope 1 + 2) - Total Scope 1 and Scope 2 emissions (MT/V Total Revenue from operations) adjusted for PPP - Total Scope 1 and Scope 2 emissions (MT/V Total output of product or services)
2	Principle 6 – E3 and E4	Water footprint	- Total water consumption - Water consumption intensity - Water Intensity per rupee of turnover adjusted for PPP - Water Intensity in terms of physical output - Water Discharge by destination and levels of Treatment
3	Principle 6 – E1	Energy footprint	- Total Energy Consumed % of energy consumed from renewable sources - Energy intensity - Energy Intensity per rupee of turnover adjusted for PPP - Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity-details related to waste management by the entity	- Plastic waste (A) - E-waste (B) - Bio-medical waste (C) - Construction and demolition waste (D) - Battery waste (E) - Radioactive waste (F) - Other Hazardous waste. Please specify, if any. (G) - Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) - Total waste generated (A+B+C+D+E+F+G+H) - Waste intensity - Waste Intensity per rupee of turnover adjusted for PPP - Waste intensity in terms of physical output - Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations - For each category of waste generated, total waste disposed by nature of disposal method

5	Principle 3 – E1(c)	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
	Principle 3 – E11		2. Details of safety-related incidents for employees and workers (including contract workers i.e. workers in the company's construction sites) - Number of Permanent Disabilities - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - No of fatalities
6	Principle 5 – E3(b)	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid
	Principle 5 – E7		2. Complaints on POSH - Total Complaints on Sexual Harassment (POSH) reported - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld
7	Principle 8 – E4	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India
	Principle 8 – E5		2. Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events
	Principle 1 – E8		2. Number of days of accounts payable
9	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties - Purchases from trading houses as % of total purchases - Number of trading houses where purchases are made from - Purchases from top 10 trading houses as % of total purchases from trading houses - Sales to dealers/distributors as % of total sales - Number of dealers/distributors to whom sales are made - Sales to top 10 dealers/distributors as % of total sales to dealers/distributors
			2. Loans, advances & investments with related parties – Share of RPTs (as respective %) in: - Purchases - Sales - Loans & advances - Investments