

Emami* LIMITED

Business Responsibility & Sustainability Report 2024-25



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L63993WB1983PLC036030
2	Name of the Listed Entity	Emami Limited
3	Year of incorporation	1983
4	Registered office address	Emami Tower, 687, Anandapur, E.M. Bypass, Kolkata 700107
5	Corporate address	Kolkata 700107
6	Email	contact@emamigroup.com
7	Telephone	+91-33-66136264
8	Website	www.emamilttd.in
9	Financial year for which reporting is being done	FY 2024-2025 (April 2024 to March 2025)
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd (NSE), Bombay Stock Exchange (BSE)
11	Paid-up Capital	₹ 43.65 crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Dr. Ankur Chaturvedi Tel: +91-33-66136218 Email: esg@emamigroup.com
13	Reporting boundary	Standalone basis
14	Name of Assurance Provider	<p>As per relevant regulations, reasonable assurance is not applicable to Emami Ltd. for the reporting period.</p> <p>Assurance for the BRSR report has not been done. However, as a responsible corporate, various aspects relating to the principles of NGRBC are covered by audits of reputed accredited agencies.</p> <p>Det Norske Veritas (DNV) audits and certifies all Manufacturing units on the following standards:</p> <ul style="list-style-type: none"> » ISO 9001: Quality Assurance » ISO 14001: Environmental Assurance » ISO 45001: Occupational Health and Safety Assurance <p>The risk management systems of Emami Ltd. have been certified ISO 31000:2018 by MS Cert. The Corporate Quality Assurance Department has been certified ISO 9001.</p> <p>The Corporate Analytical and Design Excellence Laboratories have been NABL accredited.</p>
15	Type of Assurance Obtained	ISO 9001; ISO 14001; ISO 45001; ISO 31000; NABL

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Marketing and Manufacture of FMCG products	Engaged in the manufacture and selling of consumer goods like hair care products, healthcare products, and skin care products	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	'Ayurvedic' or 'Unani' pharmaceutical preparation	21003	82%
2	Cosmetics and toiletries	20237	13%
3	Hair Oils, Hair Dyes, Shampoos, etc	20236	2%

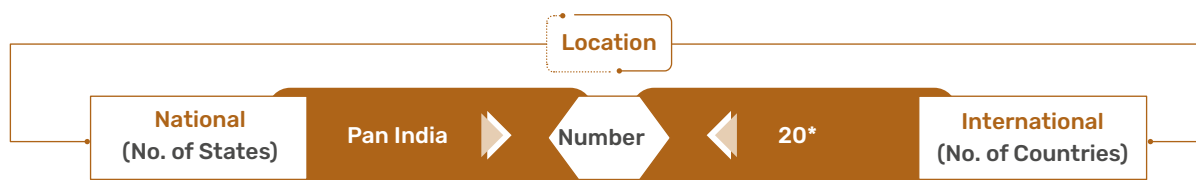
III. Operations

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

Emami Limited carries out its operations through its Head Office in Kolkata, 4 regional offices, 1 R&D Lab, 5 manufacturing units, and depots across 24 states in India.

19. Markets served by the entity:

a. Number of locations



*On a standalone basis

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

During FY 2024-25, exports contributed to 4.2% of the total Standalone Revenues of the Company.

c. A brief on types of customers





Emami Limited serves a vast and diverse consumer base across both urban and rural markets through an extensive distribution network covering more than 5 million retail outlets. Our portfolio is thoughtfully designed to cater to all age groups, genders, and income segments. We ensure reach through a broad spectrum of channels—traditional retail, modern trade, e-commerce platforms including quick commerce and online pharmacies, our exclusive business outlets, and direct-to-consumer digital interfaces—ensuring equitable product access across geographies and income strata.

We offer a significant portion of our products in compact, affordable pack sizes that maintain our high standards of quality while remaining within reach of value-conscious consumers. These budget-friendly offerings, which contribute to nearly one-fifth of our total sales, enable underserved sections of society to access and benefit from reliable, quality personal and healthcare products.





IV. Employees

20. Details as of the end of the Financial Year:

Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	 Male		 Female	
			No. (B)	% (B / A)	No. C	% (C / A)
 EMPLOYEES						
1	Permanent (D)	2162	1959	90.61%	203	9.39%
2	Other than Permanent (E)	67	60	89.55%	7	10.45%
3	Total employees (D + E)	2229	2019	90.58%	210	9.42%
 WORKERS						
4	Permanent (F)	1055	861	81.61%	194	18.39%
5	Other than Permanent (G)	2742	2138	77.97%	604	22.03%
6	Total workers (F + G)	3797	2999	79%	798	21%



Differently abled Employees and workers:

S. No.	Particulars	Total (A)	 Male		 Female	
			No. (B)	% (B / A)	No. C	% (C / A)
 DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	5	4	80%	1	20%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	5	4	80%	1	20%
 DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	2	2	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F + G)	2	2	100%	0	0%

Note: Definition of employee cluster is as under:












- Permanent Employees include regular employees who are on the company's payroll
- Other than Permanent Employees include retainers and consultants
- Permanent Workers include those workers who are on the company's payroll
- Other than Permanent Workers are Contractual workers engaged through a 3rd party on their payroll
- Trainees and Apprentices are not included in the Workforce

21 Participation/Inclusion/Representation of women

No. and percentage of Females			
	Total (A)	No. (B)	% (B/A)
 Board of Directors	16	3	18.75%
 Key Management Personnel	7	1	14.29%

*Comprises of Vice Chairmen, Managing Director, Whole-time Directors, Chief Financial Officer and Company Secretary

22 Turnover rate for permanent employees and workers:

	FY2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
									
	Male	Female	Total	Male	Female	Total	Male	Female	Total
 Permanent Employees	16.24%	17.03%	16.43%	17.21%	17.24%	17.22%	19.6%	21.1%	19.8%
 Permanent Workers	3.47%	3.96%	3.57%	3.92%	0.87%	3.35%	4%	4.6%	4.1%

V. Holding, Subsidiary, and Associate Companies (including JV)

23 Names of holding/subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Emami Bangladesh Ltd.	Wholly Owned Subsidiary	100%	The subsidiary and associate companies do not participate in the Business Responsibility initiatives of the listed Company. They conduct their initiatives applicable to them based on local laws
2	Emami Lanka (Pvt. Ltd.)		100%	
3	Emami International FZE		100%	
4	Emami Overseas FZE		100%	
5	Creme 21 Gmbh		100%	
6	Emami International Personal Care Trading LLC	Step Down Subsidiary	100%	
7	Brillare Science Pvt. Ltd.		100%	
8	Helios Lifestyle Pvt. Ltd.		100%	
9	Neo Herbals International Ltd.		100%	
10	Emami Rus (LLC)		99.99%	
11	Pharma Derm SAE Co	Associate	90.60%	
12	Cannis Lupus Services India Pvt Ltd		47.42%	
13	Axiom Ayurveda Pvt Ltd		26%	
14	Axiom Food & Beverage Pvt Ltd		26%	
15	Axiom Packwell Pvt Ltd		26%	
16	Tru Native F & B Pvt Ltd		20.65%	

VI. CSR Details

24 (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/ No): Yes

(ii) Turnover – ₹ 3,123.5 Cr

(iii) Net worth – ₹ 2,864.86 Cr

VII. Transparency and Disclosure Compliances

25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	0	0	-	0	0	-
Investor (other than shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes https://www.emamilttd.in/investors/investors-services/	9	0	-	2	0	-
Employees and workers	Yes https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	0	0	-	2	0	-
Customers	Yes https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	262	0	-	277	0	-
Value chain partners	Yes https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	0	0	-	4	0	-
Other (Specify)	NA	-	-	-	-	-	-

26 Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. 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	Positive or negative financial implications
1	Waste Management and Circular Economy	Risk and Opportunity	<p>Stricter EPR norms and other regulations increase costs for licensing, audits, and reporting.</p> <p>Extensive use of plastic and mixed materials adds complexity to waste management.</p> <p>Investing in eco-friendly packaging drives innovation in R&D and enhances supply chain efficiency, positioning Emami as a sustainability-focused brand.</p> <p>Proactive compliance with environmental regulations strengthens brand credibility, builds consumer trust, and opens access to environmentally conscious markets.</p>	<p>Emami adopts the 5R principles—Record, Reduce, Reuse, Recycle, Reject—to enhance resource efficiency. Multiple projects have been initiated to explore use of waste productively by upcycling and alternate uses.</p> <p>Since FY2023–24, Emami has ensured 100% recycling of plastic waste, achieving Plastic Neutrality and compliance under the Extended Producer Responsibility (EPR) framework of the CPCB.</p> <p>We have started use of bio-degradable/ compostable polybags in our secondary packaging to reduce our reliance on plastics and move towards sustainable packaging.</p> <p>We actively engage with government bodies, NGOs, and industry partners to drive scalable, circular solutions across our value chain.</p>	<p>Positive –</p> <p>a) Replacing plastic in secondary packaging with compostable/bio-degradable materials will lead to cost saving</p> <p>b) Consumers are increasingly aware of the environmental impact of their purchases and are more likely to support companies that prioritize sustainability.</p> <p>c) Upcycling/co-processing waste reduces waste disposal costs.</p> <p>Negative –</p> <p>Adhering to the increasingly stringent environmental and waste management regulations necessitate investments. Non-compliance could lead to fines, legal actions, and reputational damage.</p>
2	Water and Effluents	Risk	<p>A significant reliance on groundwater exposes our operations to potential disruptions due to depleting reserves and increasing regulatory scrutiny.</p> <p>Emami has one manufacturing unit in water-stressed region, making water supply disruptions a potential risk to production continuity.</p> <p>Increasing pressure on conventional water sources due to population growth and climate variability may result in inconsistent water availability, impacting operational continuity.</p>	<p>Focus on rainwater harvesting systems to recharge groundwater and reduce reliance on freshwater sources. This aligns with our goal of sustainable water usage across operations.</p> <p>Through advanced effluent treatment plants (ETPs), we ensure treated water exceeds statutory parameters, which is then repurposed for various operational needs, reducing freshwater consumption.</p> <p>We are working towards achieving Zero Liquid Discharge (ZLD) across all manufacturing sites, ensuring no wastewater is discharged, and promoting a closed-loop system</p> <p>We constantly monitor the vulnerability of water sources in high water stress areas to implement targeted conservation measures and replenish the water sources.</p>	<p>Negative –</p> <p>Investments are required in wastewater treatment infrastructure, rainwater harvesting systems, and water-efficient technologies. These capital and operational expenditures have a negative impact.</p> <p>Positive –</p> <p>In the long term, these efforts enhance water resilience, reduce dependency on external sources. Effective water stewardship improves operational efficiency and cost.</p>

S. 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	Positive or negative financial implications
3	Energy Management & Climate Change	Risk and Opportunity	<p>Climate change-induced erratic weather patterns are having an unpredictable impact on cultivated and natural medicinal herbs, which are essential raw materials for Emami's products.</p> <p>Cost of generating and procuring energy is a key expense for Emami. Increase in energy consumption and rising costs of energy pose a risk. However, projects to drive efficiency and migration to better sources of energy provide an opportunity.</p> <p>Extreme weather conditions, such as floods and droughts, can disrupt Emami's supply chain and manufacturing operations, leading to potential production delays and increased costs.</p> <p>A growing consumer awareness of climate change can impact consumer preferences for products with lesser climate impact.</p>	<p>To mitigate energy-related risks, we are committed to systematically reducing our energy intensity year-on-year through operational excellence, process optimization, and continuous monitoring. All manufacturing facilities will implement a robust Energy Management System by FY26, enabling structured performance tracking, accountability, and targeted improvements in energy use.</p> <p>Infrastructure and equipment upgrades form a core part of our strategy. We will include energy performance criteria in all new equipment purchases and facility designs to ensure long-term energy efficiency. Key initiatives such as upgrading to LED lighting, adopting energy-efficient HVAC systems, optimizing compressed air systems, and installing waste heat recovery systems will further enhance our operational energy profile.</p> <p>To address climate risk, we aim to reduce absolute Scope 1 and Scope 2 GHG emissions by increasing the share of renewable energy across our operations, transitioning to low-emission technologies, and implementing energy efficiency measures wherever feasible.</p> <p>Our climate mitigation strategy also extends across the value chain. We will actively engage suppliers and partners to align with our climate targets, foster innovation, and promote sustainable practices.</p> <p>We shall integrate climate considerations into corporate strategy, capital investments, and business continuity planning. We are committed to strengthening operational and supply chain resilience against climate risks, collaborating with industry peers for collective action, and maintaining transparency through regular disclosures on climate-related risks, progress, and opportunities.</p>	<p>Negative –</p> <p>Investments in low-carbon technologies, renewable energy systems, and climate mitigation strategies entail substantial upfront costs. Additionally, climate-related disruptions in raw material availability and operations may impact financial performance.</p> <p>Positive –</p> <p>Solar power being generated at our locations is cheaper than grid power, providing savings while improving climate action.</p> <p>Cleaner fuels like PNG, bio-briquettes etc, offers higher fuel efficiency improving overall operational efficiency.</p>

S. 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	Positive or negative financial implications
4	Human Rights	Risk	<p>Evolving human rights regulations may pose compliance challenges in the supply chain, affecting operations and reputation.</p> <p>Growing stakeholder focus on ethical sourcing heightens the risk of reputational damage if standards are not upheld.</p> <p>Any lapse in human rights practices can erode consumer trust and brand equity.</p> <p>Increasing investor expectations on ethical conduct may impact access to capital and long-term value creation.</p>	Emami is committed to upholding human rights across its operations and value chain. Our Human Rights Policy, embedded within the broader ESG framework and reinforced by our Code of Conduct, ensures zero tolerance for violations. A formal grievance redressal mechanism is in place to promptly address concerns, reinforcing transparency, accountability, and stakeholder trust	<p>Negative –</p> <p>Any instance of violation can result in significant reputational damage and financial repercussions for the organization, impacting stakeholder trust and long-term sustainability.</p>
5	Community Welfare	Opportunity	<p>Proactive community engagement fosters long-term stakeholder trust and reinforces the brand's social license to operate.</p> <p>Changing perceptions around the social obligations of corporates presents an opportunity to lead with purpose and create lasting impact.</p>	NA	<p>Neutral –</p> <p>Community welfare is socially significant and delivers long-term benefits such as enhanced brand reputation and strengthened stakeholder relationships; however, these outcomes are intangible and not directly quantifiable in monetary terms.</p>
6	Occupational Health and Safety	Risk	<p>Workplace accidents and health-related incidents can result in substantial direct costs such as medical expenses and compensation claims, as well as indirect costs like productivity loss, legal liabilities, and equipment damage.</p> <p>Inadequate training or failure to adopt best OHS practices may lead to operational disruptions, compliance violations, or workplace closures.</p> <p>Evolving regulatory expectations and growing stakeholder scrutiny make it imperative to maintain robust OHS standards to protect our workforce and uphold brand trust.</p>	<p>We integrate OHS into strategic planning, facility design, procurement, and daily operations. Health and safety considerations are embedded into every business process, ensuring that risks are addressed at the source. This holistic approach helps in proactively safeguarding employee wellbeing and minimizing disruptions due to workplace hazards or incidents.</p> <p>We maintain full compliance with applicable OHS laws, regulations, and standards across all geographies. A structured compliance mechanism ensures timely updates and adherence to evolving norms. This minimizes legal exposure, fosters a culture of accountability, and reinforces Emami's commitment to responsible and ethical operations.</p>	<p>Negative –</p> <p>OHS risks, if not proactively managed, can lead to workplace injuries, illnesses, or fatalities. These incidents can result in significant financial burdens including medical expenses, workers' compensation claims, and lost productivity. Furthermore, such events may affect employee morale, increase legal costs, and lead to heightened scrutiny, adversely impacting both the brand reputation and long-term financial performance.</p>

S. 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	Positive or negative financial implications
			Frequent or serious safety lapses can adversely affect employee morale, retention, and overall operational efficiency, posing long-term reputational and financial risks	<p>Every site has a dedicated EHS officer who ensures a robust system is in place to identify hazards, assess associated risks, and implement effective control measures. Regular audits and safety inspections ensure that risks are addressed promptly. This preventive approach is designed to eliminate incidents before they occur and establish a strong foundation of safety resilience.</p> <p>We have innovatively used technology that allows employees, workers, visitors or anyone at the plant to seamlessly log hazards, ensuring swift action and enhanced transparency.</p> <p>Each employee undergoes a minimum of one Occupational Health & Safety (OHS) training program, with a targeted duration exceeding 2 man-days, reinforcing compliance, awareness, and a proactive safety culture throughout the organization.</p>	
7	Employee Well Being	Risk And Opportunity	Employees are central to operational efficiency and long-term success. Poor well-being can result in decreased productivity, increased absenteeism, higher attrition rates, and potential mental and physical health concerns. These issues not only affect individual performance but can also disrupt team dynamics and harm organizational morale. Additionally, neglecting employee well-being poses reputational risks and may affect our ability to attract and retain top talent.	<p>We are committed to maintaining a safe, inclusive, and supportive workplace to reduce risks related to stress, accidents, and mental health concerns. Regular safety audits, ergonomic assessments, and mental health programs are conducted to proactively identify and mitigate workplace hazards and wellbeing issues. We implement preventive and promotive health initiatives such as periodic health check-ups, access to medical facilities, counselling support, and fitness programs. These measures help in early detection of health risks, encourage healthy habits, and minimize productivity loss due to illness or burnout.</p> <p>Regular training sessions on stress management, work-life balance, and respectful workplace behaviour- are conducted to build awareness and equip employees with coping strategies. These efforts foster a culture of psychological safety, reduce employee attrition,</p>	<p>Positive -</p> <p>Investing in employee well-being will enhance productivity, reduce absenteeism, and improve retention, Ultimately contributing to long-term financial growth and operational efficiency.</p> <p>Negative-</p> <p>Ignoring employee well-being could damage Emami's reputation, result in legal liabilities, and incur additional costs.</p>

S. 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	Positive or negative financial implications
			Proactively investing in employee well-being enhances engagement, motivation, and loyalty, contributing directly to improved performance and innovation. It strengthens employer brand, fosters a positive workplace culture, and supports talent retention. A well-supported workforce is more resilient and aligned with the company's goals, making employee well-being a strategic opportunity.	and improve engagement levels. The company enforces inclusive HR policies that address diverse employee needs including maternity/paternity support, flexible work options, and robust grievance redressal systems. By responding promptly to concerns and promoting equitable treatment, Emami reduces risks of dissatisfaction and workplace conflict. Key indicators related to absenteeism, employee satisfaction, and health incidents are continuously tracked. Feedback mechanisms such as surveys and suggestion systems enable real-time course correction. Regular policy reviews ensure that welfare practices evolve in line with employee expectations and emerging risks.	
8	Corporate Governance & Business Ethics	Risk and Opportunity	<p>Lapses in corporate governance can lead to corruption, negligence, and fraud, damaging Emami's reputation and eroding stakeholder trust.</p> <p>Inadequate governance policies can result in moral and ethical issues, affecting relationships with stakeholders and jeopardizing long-term success.</p> <p>Strong governance frameworks foster transparency, accountability, and compliance, providing a foundation for long-term business growth and stakeholder trust.</p> <p>Ethical business practices differentiate Emami as a responsible brand, building trust and positioning the company for sustained competitiveness.</p>	<p>Emami has a robust corporate governance framework, driven by strong leadership, that enables effective risk identification, evaluation, and mitigation. This dynamic structure upholds high standards of accountability and continually evolves to meet emerging challenges, thereby reinforcing stakeholder trust and ensuring long-term organizational resilience.</p> <p>Emami has implemented a comprehensive set of policies, including the Code of Conduct, Whistleblower Policy, etc, to uphold ethical business practices.</p> <p>The company emphasizes ethical marketing and transparency in product claims, fostering trust among consumers and stakeholders.</p> <p>Emami is dedicated to improving the socio-economic well-being of underserved communities through its CSR projects, promoting self-reliance and contributing to sustainable development.</p>	<p>Negative-</p> <p>Weak corporate governance can lead to financial irregularities, regulatory penalties, legal costs, and loss of investor confidence. It may also impact credit ratings and increase the cost of capital, directly affecting profitability and long-term financial stability.</p> <p>Positive- Strong governance enhances operational efficiency, reduces compliance risks, attracts long-term investors, and supports sustainable growth. Ethical practices and transparency boost brand equity, leading to improved stakeholder confidence and potentially higher market valuation.</p>

S. 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	Positive or negative financial implications
9	Consumer Health, Wellness and Benefits	Opportunity	<p>Emami is positioned to benefit from the growing consumer focus on health and wellness, enabling us to expand market share, enhance brand loyalty, and drive long-term growth through our product portfolio that promote well-being.</p> <p>By deeply engaging with consumers and aligning with their values, Emami can build stronger customer loyalty, increase satisfaction, and create long-term value, fostering sustainable business growth.</p>	NA	<p>Positive –</p> <p>Emami's commitment to health and wellness, coupled with the growing consumer preference for natural and Ayurvedic products, positions the company for significant growth in the health and wellness segment. This demand enhances our brand equity and fosters increased consumer loyalty, translating into long-term revenue generation and market leadership.</p>
10	Regulatory Compliance	Risk	Stringent regulatory requirements present a risk to Emami's reputation, with potential exposure to legal penalties, financial fines, and operational setbacks in the event of non-compliance.	Emami Limited is committed to full compliance with all applicable environmental, statutory, and regulatory requirements, ensuring sustainable practices across our operations and reinforcing our dedication to responsible business conduct.	<p>Negative –</p> <p>Non-compliance with regulations may result in adverse brand perception among customers, investors, and other key stakeholders causing monetary penalties.</p>
11	Product Safety and Quality Management	Risk and Opportunity	<p>With the evolving global regulatory landscape, Emami faces the risk of non-compliance if strict safety standards are not met, potentially leading to product recalls, legal implications, and damage to brand reputation.</p> <p>Emami focuses on enhancing product safety protocols and environmental footprint, reinforcing its position as a market leader with high-quality, safe, and environmentally responsible products.</p> <p>By prioritizing product safety and quality, Emami strengthens its brand reputation and differentiates itself in the marketplace, turning regulatory challenges into growth opportunities.</p>	<p>Product safety is the cornerstone of Emami's business strategy. The product safety policy is a key component in the governance policy framework.</p> <p>Emami implements stringent quality control procedures, including SOPs for testing and traceability, ensuring all products meet safety standards and regulatory requirements.</p> <p>All manufacturing facilities are IMS certified and are regularly audited for compliance to GMP.</p>	<p>Negative –</p> <p>Non-compliance with evolving global product safety regulations, may lead to product recalls, legal liabilities and financial penalties.</p> <p>Positive –</p> <p>Continuous investment in quality assurance, product sustainability assessments, and innovation aligned with consumer preferences can enhance brand credibility, drive portfolio expansion, and deliver long-term financial gains.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Emami Limited has an established, robust and comprehensive policy framework aligned with its commitment to responsible business practices. The company's policies are thoughtfully designed to address all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC) and support each of the 17 United Nations Sustainable Development Goals (SDGs). This integrated approach ensures that sustainability is deeply embedded across the company's operations, decision-making processes, and stakeholder engagement initiatives.									
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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 your entity and mapped to each principle.	<p>Risk Management System of Emami Limited are certified ISO 31000:2018. Our manufacturing units are covered by a Comprehensive QMS system deployed by the Corporate Operations Excellence & Quality team. The certifications include-</p> <ul style="list-style-type: none"> • Environment Management System (EMS): ISO 14001 certification • Occupational Health & Safety Management System (OHSMS): ISO 45001 certifications • Quality Management Systems - ISO 9001:2015 • Good Manufacturing Practices • WHO GMP for Healthcare products • Emami Limited has successfully achieved plastic neutrality and remains firmly committed to maintaining its status as a Plastic Neutral organization. • We commit to reduce Scope 1 and 2 emissions year-on-year. With the majority of our emissions falling beyond our direct operations in Scope 3, we are working on a science-based roadmap toward net zero • Ensure transition to renewable energy with specific target of 30% by FY27. • We aim to impact 7.5 lakhs lives through our CSR initiatives in FY26. • Use 30%, 10%, and 5% of recycled plastic packaging content in plastic packaging of non-food grade items for Category I, Category II, and Category III plastics, respectively, by FY26 								
5.	Specific commitments, goals, and targets set by the entity with defined timelines, if any.									

Disclosure Question		P1	P2	P3	P4	P5	P6	P7	P8	P9
										<ul style="list-style-type: none"> We aim to ensure that at least 85% of our packaging remains reusable, recyclable, or compostable 100% of Emami Limited's owned operations to be located outside areas classified as biodiversity-sensitive zones. Train 1250 farmers on sustainable cultivation by FY26 Reduce groundwater dependency by 50,000 KL through recycling and rain-water harvesting Achieve ISO 10002:2018 certification for consumer complaint handling process. Accessibility Audit for all offices in FY26 Convert secondary packaging from conventional packaging to compostable material in all targeted products by FY27 100% training coverage for all employees and workers There has been a reduction of 145,687 units of electricity against the original target of 3,55,000 units due to increase in volume.
6.	Performance of the entity against the Specific commitments, goals, and targets along with reasons in case the same are not met.									<ul style="list-style-type: none"> Reduced water consumption by 20,236 KL against the targeted reduction of 4,000 KL Sizeable increase in efficiency of high-power equipment. Reduction of 1,568 of tCO2e against a target of 358 tCO2e Successful deployment of 5R approach for waste management.
		Governance, leadership, and oversight								
7.	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements									<ul style="list-style-type: none"> In FY 2024-25, Emami Limited deepened its commitment to responsible and inclusive growth by embedding sustainability into the core of its strategy and operations. In response to the global imperative for environmental stewardship and social equity, we have aligned our practices with evolving ESG expectations and stakeholder priorities. At Emami, sustainability is not treated as an add-on—it is integral to how we operate, make decisions, and create long-term value. Our environmental and social frameworks are built on three pillars: responsibility, resilience, and respect—for nature, for people, and for the future. In a rapidly changing world, where consumers demand ethical practices and regulatory scrutiny continues to intensify, we recognize that transparency, sustainable sourcing, and climate-resilient operations are key to building enduring trust and business relevance.

Disclosure Question		P1	P2	P3	P4	P5	P6	P7	P8	P9
		<ul style="list-style-type: none"> Throughout the year, we made measurable progress in improving our sustainability performance. By adopting energy-efficient technologies, including upgrades in high-power equipment like HVAC systems and compressors, we saved 145,687 units of electricity—well surpassing our reduction target. Our water conservation initiatives achieved a 20,236 KL reduction, five times our original goal. We also reduced 1,568 tCO₂e in emissions, far exceeding our 358 tCO₂e target, highlighting the impact of our low-carbon transition efforts. We advanced our commitment to the circular economy by promoting the 5R approach—Record, Reduce, Reuse, Recycle, and Reject—across operations. Waste management systems were strengthened, and awareness was raised across teams. Simultaneously, we scaled our digital ESG platform to foster deeper engagement with suppliers and partners, equipping them with the tools and knowledge to drive shared sustainability outcomes. This ecosystem-wide approach is supported by active mentorship and leadership engagement across the organization. On the social front, Emami's community development initiatives continued to deliver meaningful change. Through our CSR programs focused on education, healthcare, sanitation, vocational training, and livelihood generation, we positively impacted over 6.76 lakh lives. These efforts reflect our unwavering belief in equitable development and our responsibility to contribute to national priorities. Looking ahead, we remain aware of the growing complexities in the ESG landscape. However, we see this as an opportunity—to innovate, collaborate, and lead with accountability. Emami Limited remains steadfast in its pursuit of stakeholder-centric sustainability, committed to building a future that delivers lasting value for people, the planet, and the business. 								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<ul style="list-style-type: none"> The implementation of the BRSR framework within the organization has been delegated to the ESG & CSR Committee of the Board. The Company Secretary has been made responsible for overseeing the implementation of the BRSR Policies/framework under the guidance of said committee. 								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	<ul style="list-style-type: none"> Yes, it is delegated to the ESG & CSR Committee. The Committee is chaired by a Whole-Time Director and includes the Managing Director, three other Whole-Time Directors, and one Independent Director. 								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether a 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	The performance against specific KPIs and overall ESG performance across all principles is reviewed by a committee of the Board of Directors half-yearly.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		

11. Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Principles	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes, Det Norske Veritas (DNV) has carried out assessments at our manufacturing units for IMS which include Environment, health, and safety parameters								

12. If the 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 principles material to its business (Yes/No)	Not Applicable								
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

Leadership Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors	1	Code of Conduct	100%
Key Managerial Personnel	4	ESG Policy framework covering all 9 principles of NGRBC	100%
Employees other than BoD and KMPs	2265 classroom and 19 online trainings	<ul style="list-style-type: none"> Principles of National Guidelines for Responsible Business Conduct Code of Conduct POSH (Prevention of Sexual Harassment) Hazardous and Other Wastes Management Rules Safety Health and Hygiene IT Security Training Industrial Employment (Standing Orders Act) Identifying Risk Behavioral Training Leadership Development Program Stakeholder Management Team Effectiveness Communication 360° Feedback TPM (Total Productive Maintenance) Interviewing Skills Fundamentals of Sales Effectiveness Public Speaking Product Knowledge AI in Sales MS Excel Training for Ownership and Accountability of Team 	84.9%
Workers	3 (180 classroom sessions)	<ul style="list-style-type: none"> POSH (Prevention of Sexual Harassment) Hazardous and Other Wastes Management Rules Safety-Related Training Health and Hygiene Industrial Employment (Standing Orders Act) Training for Ownership and Accountability of Team TPM (Total Productive Maintenance) Behavioral Training 	100%

At Emami Ltd., we take pride in being a progressive learning organization that prioritizes continuous development and knowledge enhancement across all levels. While we continue to invest in conventional training sessions, we have also embraced modern, flexible learning methods by providing our employees with access to world-class e-learning platforms. These globally recognized resources empower our teams to stay ahead in a rapidly evolving business environment.

To further support this culture of self-directed learning, we have an in-house Learning Management System (LMS) that enables employees to pursue training modules at their own pace and convenience. The LMS has become a cornerstone of our learning ecosystem, offering structured, scalable, and easily accessible content.

In alignment with our commitment to sustainability and responsible business practices, we introduced a specialized learning module covering all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC). This initiative successfully trained over 1,000 employees on key Environmental, Social, and Governance (ESG) principles, fostering greater awareness and alignment with our broader organizational values.

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, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

During the reporting period, no material fines/ penalties/ punishments / award/ compounding fees/ settlement amount, as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 was paid in proceedings by Emami Limited or directors / KMPs of Emami Limited to regulators/ law enforcement agencies/ judicial institutions.

Monetary					
	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			NIL		
Settlement			NIL		
Compounding Fee			NIL		

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

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

Not Applicable

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

Emami Limited recognizes that ethics, transparency, and accountability are fundamental to a strong governance framework. We place high importance on managing risks and opportunities associated with ethical business practices, including fraud, corruption, bribery, and fiduciary duties. Our policy framework is aligned with applicable laws and regulations, covering areas such as anti-bribery, anti-corruption, and the ethical management of conflicts of interest. Additionally, we have instituted a Whistleblower Policy to provide a structured mechanism for employees to report any unethical conduct.

The policies are available at: <https://www.emamilt.in/investors/codes-and-policies/>

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 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs		
Employees		
Workers		

6 Details of complaints with regard to conflict of interest:

Particulars	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received concerning issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received concerning issues of Conflict of Interest of the KMPs	0	-	0	-

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 conflicts of interest.

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	103	91

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	3.66%	2.84%
	b. Number of trading houses where purchases are made from	104	58
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	59.85%	50.40%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales*	85%	76%
	b. Number of dealers/distributors to whom sales are made	3401	3200
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	5.15%	5.79%

Parameter	Metrics	FY 2024-25	FY 2023-24
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)*	0.04%	0.06%
	b. Sales (Sales to related parties/ total sales)	2.21%	2.73%
	c. Loans and advances (Loans and advances given to related parties / total loans and advances)*	84.36%	5.27%
	d. Investments (Investments in related parties / total investments made)	50.56%	59.43%

Dealers/ Distributors are considered under General Trade only.

* Aligned with new BRSR definitions.

Leadership Indicators

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

Total number of awareness programs held	Topics/Principles covered under the training	%age of value chain partners covered (by the value of business done with such partners) under the awareness programs
6	Quality Excellence, Packaging design workshop, Knowledge sharing workshop on commodities critical to our business (eg. Herbs), ESG training (in line of 9 National Voluntary Guidelines) for conducting business, Quality Improvement workshop	44% attended physical training programs 63% of partners accessed the online tool and were accessed
	1) We ensure that our herb sourcing practices are sustainable and have undertaken the following initiatives to support our partners: <ul style="list-style-type: none"> Shared knowledge on best practices for herb cultivation Engaged with vendors to understand the challenges faced during the cultivation process Conducted discussions on the life cycles of various herbs and their optimal harvesting periods Provided guidance on the collection, storage, and trade of herbs in compliance with regulatory requirements. 2) 63% of the entire supplier base and 48% of direct customers accessed online resources for ESG awareness with specific focus on the 9 principles of NGRBC provided by the company	

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.

At the outset of each financial year, Directors provide a declaration of their interests in other entities, as required under Section 184 of the Companies Act, 2013. These disclosures are revised promptly if there are any subsequent changes. Should a situation of conflict arise during Board proceedings, it is duly reported, and the Director involved withdraws from participating in related conversations or decisions to maintain impartiality.

PRINCIPLE 2

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

Essential Indicators

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.**

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	8.77%	6.07%	<p>At Emami R&D, various initiatives are taken last FY to improve the environmental and social impacts of product and processes. To achieve overall organizational sustainability objectives, our R&D team has implemented following efforts:</p> <ul style="list-style-type: none"> • In order to conserve ground-water, R&D has changed process for 13 Ayurvedic Traditional Medicines which would reduce water consumption. The new process also requires lesser heat-energy and thereby substantially reduces carbon foot-print. • In continual commitment to replace refined sugar with healthy alternatives in marketed oral products, this year Emami has replaced sugar in 7 traditional medicines with Jaggery, which has additional built-in benefits of micronutrients and healthier phytoconstituents. • Emami is testing all Ayurvedic herbal products for Heavy metals as per WHO norms, to ensure deliverance of products lying within permissible limits. • To avoid sacrifice of animals for testing, Emami has developed high throughput in-vitro bioassay experiment models in R&D for product efficacy testing. • To identify plant species unambiguously, R&D has set-up DNA fingerprinting technology
Capex	16.1%	7.26%	<p>Capital investments were strategically directed towards ESG-focused projects, resulting in tangible improvements across key areas. These initiatives contributed to lower emissions, higher energy efficiency, better waste management, and enhanced workplace safety. Our sustained commitment to responsible growth continues to drive positive environmental outcomes and create meaningful impact across our operations</p>

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

Yes. There are procedures in place for sustainable sourcing. Emami Limited has Board-approved ESG policy framework which includes product lifecycle sustainability. The policy outlines Emami Limited's commitment to making its supply chain more responsible and sustainable.

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

Emami Limited has a strong cross-functional communication to enable the sourcing team to procure optimum quantity in accordance with manufacturing and sales forecast. We have taken initiatives like using lightweight packing materials, recycled materials, optimising structural and material design to promote sustainability. The Company takes into consideration various social, ethical, and environmental performance factors while selecting suppliers. Majority of the raw and packing materials are sourced from suppliers who are either covered by the Company's sustainable sourcing programmes and/or are certified to be compliant with standards such as ISO 14001, OHSAS 45001, FSC, FDA, BRC and USRA. The Company also engages with suppliers and transporters to establish and strengthen best practices that emphasizes on sustainable sourcing. Emami Limited follows a comprehensive supplier assessment process to identify areas of improvement and providing required support to bridge the gaps. Further, the Company collaborates with local authorities, Govt. institutions, self-help groups and engages with local farmers and collectors in various states through contractual cultivation of medicinal herbs. Emami Limited has conducted 20+ capability building programs across regions wherein the Company provides technical guidance, training on cultivation and post-harvest management to 1,200+ participant farmers along with quality planting material for this purpose. This initiative not only enhanced the incomes of the farmers but also made them aware about conservation of medicinal plants. The Company has also facilitated registration of 800+ farmers under State Government Cultivation Programmes and distributed planting materials to farmers. Overall, Emami Limited sources 60% of its input material from within the district and neighbouring districts in the vicinity of its manufacturing units supporting local economy and livelihood.

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.

Emami Limited products are intended for use by the consumers and there is no end-of-life residue except packaging. We endeavour to promote a circular economy and resource optimization across its value chain. We have adopted a multipronged approach to reduce waste in the Company's operations:

- **Plastics** – Emami Ltd. has achieved Plastic Neutrality and continues to remain Plastic Neutral. The entire quantum of plastic in the goods sold during the year are offset with recycling credits as per our EPR obligations.
- **Hazardous Waste** – Shelf-life expired products are handed over to PCB-approved vendors for disposal.

4. Whether Extended Producer Responsibility (EPR) applies 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, Emami Ltd is compliant with the requirements of Plastic Waste Management Rule 2016 and subsequent amendments and the waste collection plan is in line with the Extended Producer's Responsibility (EPR) plan submitted to CPCB.

Leadership Indicators

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

Yes, we have undertaken Gate-to-Gate Life Cycle Assessments for a major product category as a first step towards deeper environmental insights. The groundwork laid is being used for more comprehensive Cradle-to-Grave LCA, which is in progress.

2. If there are any significant social or environmental concerns and/or risks arising from the 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.

All projects of Emami Ltd. Undergo a mandatory Environmental Impact Assessment (EIA) to identify and mitigate risk. No material risk has been identified; however, sustainability has been incorporated in all projects from the design stage itself.

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

Technical qualifications and trials for compliance to the mandatory PCR in 2025-26 has been completed. Emami Ltd. Is committed to ensure use of 30%, 10%, and 5% of recycled plastic packaging content in plastic packaging of non-food grade items for Category I, Category II, and Category III plastics, respectively.

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

	FY 2024-25			FY 2023-24		
	Reused (MT)	Recycled (MT)	Safely Disposed (MT)	Reused (MT)	Recycled (MT)	Safely Disposed (MT)
Plastics (including packaging)	-	10365	2897	-	10474	3302
E-waste	-	-	-	-	-	-
Hazardous Waste	-	-	715	-	-	804
Other Waste	-	-	-	-	-	-

* We have delivered 100% plastic waste neutral in 2024-25 in compliance with CPCB guidelines and rather exceeded the plastic waste disposal qty from given target. In 2023-24 we had CPCB target of 13776 MT target for plastic waste including all 3 categories whereas we achieved credit of 16404 MT with additional credit of 2904 MT. In 2024-25 we have CPCB target of 13262 MT whereas we will have credit of 17238 MT which is approx. 3976 MT additional qty credit delivered.

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

Considering the nature of products, reclaiming products or packaging is not an option for Emami Ltd.

PRINCIPLE 3

Businesses should respect and promote the well-being 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	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent employees											
Male	1959	1286	65.65%	1959	100%	NA	NA	-	-	-	-
Female	203	121	59.61%	203	100%	203	100%	NA	NA	203	100%
Total	2162	1407	65.08%	2162	100%	203	9.39%	-	-	203	9.39%
Other than Permanent employees											
Male	60	23	38.33%	60	100%	NA	NA	-	-	-	-
Female	7	1	14.28%	7	100%	7	100%	NA	NA	-	-
Total	67	24	35.82%	67	100%	7	10.45%	-	-	-	-

- A section of employees are covered under the ESIC which includes Health Insurance, Accident Insurance, and Maternity benefits.
- All employees not covered under ESIC are offered health and accidental insurance by the company

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	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent workers											
Male	861	543	63.07%	861	100%	NA	NA	-	-	861	100%
Female	194	137	70.62%	194	100%	194	100%	NA	NA	194	100%
Total	1055	680	64.45%	1055	100%	194	18.39%	-	-	1055	100%
Other than permanent workers											
Male	2138	2138	100%	2138	100%	NA	NA	-	-	NA	NA
Female	604	604	100%	604	100%	604	100%	NA	NA	604	100%
Total	2742	2742	100%	2742	100%	604	22.03%	-	-	604	22.03%

- A section of workers are covered under the ESIC which includes Health Insurance, Accident Insurance, and Maternity benefits.
- Workers not covered under the ESIC Act are covered through private Insurance.

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of the total revenue of the company	0.12 %	0.07 %

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of the 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 the 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%	100%	Yes	100%	100%	Yes
ESI*	17%	79%	Yes	19%	76%	Yes

*All Employees not covered under ESI are offered private health and accidental insurance

3. Accessibility of workplaces: Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

An accessibility assessment of the corporate office was conducted during the reporting period to evaluate compliance with accessibility standards. The audit confirmed that the office meets the necessary requirements for individuals with non-ambulatory and semi-ambulatory disabilities. Additionally, areas identified for improvement during the assessment were promptly addressed and necessary enhancements have been implemented to ensure a more inclusive environment.

All other office locations have also been designed to be accessible, supporting barrier-free movement for individuals with diverse mobility needs. A comprehensive accessibility audit covering all offices is scheduled to be undertaken within the current financial year to reinforce the organization's commitment to inclusivity and continuous improvement in workplace accessibility.

4. Does the entity 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,

<https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf>

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

FY 2024-25	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent employees	Yes, Emami Limited has a documented grievance redressal policy that mandates that every employee has a means to voice his/her grievance without fear of retribution or reprisal. The employees are encouraged to raise their grievance in writing or otherwise with their reporting Manager. If their issue is not resolved, they can escalate it to HR or skip their level managers.
Other than permanent employees	
Permanent workers	Yes, the workmen are also covered by the grievance redressal policy. Emami Limited also recognises the right to freedom of association and collective bargaining and has worker unions in factories that provide an additional layer of grievance redressal mechanism. Besides there are other Statutory bodies to redress the Complaint such as the POSH Committee in every Unit and HO.
Other than permanent workers	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category, who are part of the association (s) or Union (B)	% (B / A)
Total Permanent Employees	2162	16	0.74%	2111	18	0.85%
Male	1959	12	0.61%	1901	14	0.74%
Female	203	4	1.98%	210	4	1.9%
Total Permanent Workers	1055	970	91.94%	1178	1054	89%
Male	861	776	90.13%	951	827	87%
Female	194	194	100%	227	227	100%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<div>👥 Employees</div>										
Male	2019	2019	100%	1226	61%	1901	1901	100%	1844	97%
Female	210	210	100%	190	90%	210	210	100%	210	100%
Total	2229	2229	100%	1416	64%	2111	2111	100%	2054	97.30%
<div>👷 Workers</div>										
Male	2999	2999	100%	861	29%	2756	2756	100%	225	8.16%
Female	798	798	100%	194	24%	856	856	100%	62	7.24%
Total	3797	3797	100%	1055	28%	3612	3612	100%	287	7.94%

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

	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	No. (D)
Permanent Employees						
Male	1959	1616	82.49%	1901	1533	80.66%
Female	203	183	90.15%	210	153	72.86%
Total	2162	1799	83.21%	2111	1686	79.87%
Permanent Workers*						
Male	861	73	8.48%	951	55	5.78%
Female	203	3	1.48%	227	24	10.57%
Total	1055	76	7.20%	1178	79	6.70%

*Workers not covered under Performance and career development purview are covered under a long-term settlement signed with the Union

10. Health & safety management system

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

Yes

Emami implemented Occupational health & Safety Management system at all factories. Here's a framework for Emami's Occupational Health & Safety Management System.

A) Policy and Commitment:

- Develop a Board-approved OH&S Policy that emphasizes employee well-being and continuous improvement.
- Clearly state Emami's commitment to exceeding legal requirements and adopting international best practices.

B) Management System:

- Implement a structured OH&S Management System based on a framework like ISO 45001 (occupational health and safety management systems).
- Set measurable objectives and targets for safety performance.
- Continuously monitor key performance indicators (KPIs) like safety engagement, occupational Injury frequency rate, safety audit score, near misses.

C) Culture of Safety:

- I. Implement behaviour-based safety programs that encourage safe work practices and risk identification.
- II. Provide regular training to all employees (including contract workers) on hazard awareness, safe work procedures, and emergency response protocols.
- III. Foster open communication and encourage employees to report safety concerns without fear of reprisal.
- IV. Conduct focus activity like National Safety Week, National Fire Service Week, World Environment Day etc.

D) Additional Consideration:

- I. Establish a system for employees to report work-related hazards, SBO and remove themselves from unsafe situations.
- II. Partner with suppliers and contractors to ensure adherence to Emami's OH&S standards.
- III. Recognize and reward safe work practices and employee contributions to safety improvement.

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

At Emami, ensuring a safe and risk-free work environment is integral to our operational philosophy. We adopt a preventive and predictive approach to hazard identification, which underpins our steadfast vision of achieving Zero Harm across all our facilities.

A structured Hazard Identification and Risk Assessment (HIRA) is conducted for every process, enabling us to proactively recognize potential risks and implement control measures. For non-routine tasks or operations involving elevated risk, we enforce a stringent Work Permit System, issued only after a thorough review and risk validation to safeguard personnel and assets.

To foster a culture of collective responsibility, we encourage all employees, contractors, and visitors to remain vigilant and report any unsafe conditions or practices they observe. To streamline this, we have deployed a digitally enabled Hazard Reporting Mechanism across our manufacturing units. Each zone within the factory is equipped with QR codes that allow individuals to instantly report hazards via a mobile-friendly form.

Once a report is submitted, the system automatically initiates a workflow that includes risk assessment, action planning, and closure monitoring. This digital integration not only improves efficiency but also reinforces accountability and responsiveness in our safety management process.

Through these initiatives, we continue to build a robust safety culture, driven by innovation, awareness, and a shared commitment to protect people and the workplace.

c. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks. (Y/N)

Yes, Emami has well-established and structured systems that ensure every worker can report any identified hazards or potential risks without hesitation. Once a hazard is reported, it is systematically assessed, and appropriate mitigation measures are implemented in a timely manner to eliminate or control the risk.

We have a robust mechanism for the reporting of all work-related hazards, which also allows employees to proactively suggest improvements. Every worker, regardless of role or designation, receives comprehensive training on hazard identification, response protocols, and safe work practices. This enables them to recognize unsafe conditions early and respond appropriately.

To promote active participation, our employees are regularly engaged in safety discussions, toolbox talks, and awareness programs. Each of our manufacturing sites has a dedicated Safety Committee, chaired by the Plant Head and comprising representatives from both management and the shop floor workforce. This committee functions as a collaborative platform for open communication between workers and management, reinforcing a culture of shared responsibility in maintaining workplace safety and health standards.

The Safety Committee meets at defined intervals to evaluate the effectiveness of current safety practices, identify gaps, and deliberate on incidents or near-misses. These reviews help in fine-tuning existing systems and protocols. Based on their observations, the committee proposes enhanced safety measures, updates to procedures, or adoption of industry best practices, thereby continually elevating the safety performance of the facility.

Through these efforts, we aim to create a proactive safety culture that is inclusive, transparent, and resilient ensuring a secure and healthy work environment for all.

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

Yes, most workers are covered under the Employees' State Insurance Scheme (ESIC), established under the Employees' State Insurance Act, 1948. This comprehensive social security system provides access to a range of medical and healthcare services, not limited to occupational illnesses or injuries.

Under ESIC, employees are entitled to non-occupational medical benefits including treatment for general illnesses, maternity care, and long-term medical support. The scheme ensures financial and medical protection during periods of sickness, disability, or maternity, thereby upholding the health, dignity, and welfare of the workforce beyond work-related contingencies.

Those outside the ambit of ESIC are provided medical insurance by the company.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	0	0.09
	Workers	0.32	
Total recordable work-related injuries	Employees	0	0
	Workers	2	2
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

*Including in the contract workforce

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

As a testament to its strong safety commitment, all Emami Ltd. manufacturing sites are OHSAS (Occupational Health and Safety Assessment Series) certified, ensuring adherence to internationally recognized occupational health and safety management systems.

Emami Ltd. is committed to ensuring a safe and healthy workplace for all its employees and stakeholders through a structured and proactive safety program anchored on six key pillars:

- **Management Commitment:** Senior leadership actively drives a culture of safety by integrating health and safety considerations into business strategies, operations, and decision-making. Management regularly reviews safety performance to ensure accountability at all levels.
- **Policies and Procedures:** Emami has established robust safety policies and standard operating procedures (SOPs) that comply with applicable legal requirements and reflect global best practices. These guidelines are regularly reviewed and updated to ensure continued relevance and effectiveness.

- **Training and Awareness:** Continuous training and awareness programs are conducted to educate employees on workplace safety practices, emergency response, and hazard prevention. Customized modules ensure role-specific safety competencies across the organization.
- **Hazard Assessment:** Periodic risk assessments and safety audits are carried out at all facilities to proactively identify and mitigate potential hazards. Preventive and corrective measures are promptly implemented to maintain a safe working environment.
- **Incident Investigation:** Emami follows a systematic approach to investigate all incidents and near-misses to identify root causes. Learnings from each incident are shared across locations to institutionalize preventive action and avoid recurrence.
- **Monitoring and Review:** Regular monitoring, audits, and performance tracking using safety KPIs are undertaken to ensure continuous improvement. Findings from these reviews help refine safety processes and enhance overall workplace safety standards.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health and Safety	0	0	-	0	0	-

14. Assessments for the year:

% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Working Conditions	100% of the Factories
Health and Safety	100% of the Factories

At Emami Limited, our manufacturing facilities uphold the highest standards of safety and compliance. All plants are OHSAS-certified and undergo regular certification and verification audits by accredited bodies in accordance with international norms. In addition, the facilities are periodically inspected by statutory authorities to ensure adherence to regulatory requirements. Any non-conformances, if identified, are promptly escalated to senior management, with corrective actions swiftly implemented—reinforcing our commitment to operational excellence and a safe working environment.

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.

There were 2 LTIs during the reporting period. A detailed investigation as mandated by the HSE Policy was carried out. The Investigation was focused on RCA and CAPA. As part of the investigation following corrective actions were carried out-

- A comprehensive platform audit was conducted.
- Unnecessary platforms were identified and removed to eliminate potential hazards.
- Essential platforms were modified and strengthened to enhance safety.
- Washbasins were redesigned to prevent water drips, reducing the risk of wet floors.

- Cleaning protocols were revised to ensure floors remain consistently dry and safe.
- Non-slip mats were installed in areas with a higher risk of slip-related injuries.
- A thorough machine guarding audit was conducted to identify gaps.
- 360-degree machine guarding was reinforced wherever required.
- Mandatory safety trainings to all employees and workers.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

	(Y/N)
Employees	Yes
Workers	Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Emami Limited places strong emphasis on fostering responsible and compliant practices across its value chain. To this end, the company conducts regular meetings with its value chain partners to evaluate their adherence to applicable statutory and regulatory norms.

These engagements are not limited to compliance monitoring alone; they also serve as a platform to provide strategic direction and guidance, aimed at cultivating a culture of accountability, transparency, and continuous improvement throughout the supply chain.

As part of our commitment to governance and integrity, invoice clearance for relevant value chain partners is processed only upon verification of valid documentation confirming the payment of all applicable statutory dues. This practice reinforces financial discipline and ensures that our partners operate in alignment with legal and ethical expectations.

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

	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	NA	NA
Workers	0	0	NA	NA

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. Emami Limited provides transition assistance programs to facilitate continued employability to employees who have attained retirement age. The Company has a retainer scheme in place for the employees who are subject to retirement. The respective Functional head is notified by the Human Resources team 3 months before the retirement of the employee, and requisite approval is sought to evaluate the competency of the candidate

and requisite retention terms that may be offered based on the performance showcased during his/her service tenure. As per the approval of the Functional head, employees may be retained for a period of 6 months or more as the case may be. The existing retainer schemes are classified as:

- **Full-time retainer scheme:** Employees are rehired post-retirement for more than 6 months period and they are eligible for all employee benefits subject to Company policy
- **Part-time retainer scheme:** Employees are rehired post-retirement for less than or equal to 6-month period and are only eligible for certain employee benefits subject to management discretion.

5. Details on assessment of value chain partners:

In FY 2024–25, a new assessment program was developed to evaluate value chain partners against the 9 National Voluntary Guidelines for Responsible Business Conduct (NVGRBC). The program was rolled out to cover all direct suppliers and direct customers, and the assessment process for all identified partners was initiated.

The figures below represent the percentage of value chain partners whose assessments—covering all nine principles—have been successfully completed.

	% Of value chain partners (by value of business done with such partners) that were assessed	
	Suppliers	Distributors
Health and safety practices	63%	48%
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.

At Emami Limited, we continue to strengthen our engagement with value chain partners on ESG parameters including health, safety, and working conditions. Over the past year, we have Roll-out of a self-assessment toolkit aligned with key ESG and regulatory standards and have continuously supported smaller partners through targeted capacity-building programs on workplace safety and hygiene. These steps are aimed at driving consistent safety standards and embedding a proactive safety culture across our value chain.

PRINCIPLE 4

Businesses 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 entity:

Emami Limited has an approved policy on stakeholder engagement under the ESG Policy Framework. We have evolved a structured framework for engaging with our stakeholders. Our stakeholder identification approach takes into consideration dependency, spontaneity, responsibility, vulnerability, and materiality while identifying our key stakeholder groups, taking into consideration all entities that have a direct and indirect influence on business operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> Consistent brand advertising Engagement events Exhibitions / Fair / Salon channels Social Medial platforms 	Continuous	<ul style="list-style-type: none"> Quality and affordability of products Quick and effective complaint resolution Product features & efficacy
Government and competent authorities	No	<ul style="list-style-type: none"> Inspections and Audits on a requirement basis Compliance reports 	Need-Basis	<ul style="list-style-type: none"> Meeting legal and regulatory requirements Social and environmental responsibility Contribution to taxes & levy charges
Employees and Workers	No	<ul style="list-style-type: none"> Health and well-being drives Safety awareness meets Appraisal and feedback Outdoor engagement activities Concern handling Mechanisms Induction and learning sessions Commemorative celebrations Email. Meetings, Notice Board 	Continuous	<ul style="list-style-type: none"> Growth through learning and advancement Recognition of contributions Respect for individual rights Safety, cybersecurity, and emergency preparedness' Healthy and supportive workplace
Suppliers	No	<ul style="list-style-type: none"> Face to face meeting with suppliers and vendors E-mail, Phone Communication Vendor assessment and audit Suppliers meet 	Continuous	<ul style="list-style-type: none"> Business review (Price, Service & Quality) Sustainability initiative Safety management Ethics and transparency
Investors and Shareholders	No	<ul style="list-style-type: none"> Investor and analyst presentations and conference calls Media releases Quarterly presentations and published results Annual General Meetings 	Quarterly and Need basis	<ul style="list-style-type: none"> Growth in revenue, EBITDA, and returns on investment Gearing, solvency, and liquidity position Security over assets, ethical stewardship of investments, and good corporate governance

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
		<ul style="list-style-type: none"> Investor section of the Corporate Website Designated Email ID and system for registering and redressal of investor complaints Roadshows CSR Centres Community need assessment Frequent Community Visits 		<ul style="list-style-type: none"> Transparent disclosure Improvements in ESG disclosure
Local Communities	Yes		On a need basis	<ul style="list-style-type: none"> Affordable health care access Hygiene & sanitation facilities Quality education opportunities Student counselling and teacher training Skill development for Livelihood enhancement Promotion of Sports for community engagement and leadership development among students

Leadership Indicators

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

Emami Limited places significant value on the contributions of stakeholders in advancing sustainable business practices. The Board of Directors actively engages with key stakeholders to understand their perspectives on the evolving ESG (Environmental, Social, and Governance) landscape and its operational implications. Guiding sustainability and Corporate Social Responsibility (CSR) initiatives, the Board consistently monitors and assesses planning efforts. Discussions with investors and shareholders primarily focus on economic matters, while stakeholder engagement activities address concerns across economic, social, and environmental domains. Insights gleaned from these interactions play a crucial role in shaping business strategies and decisions, ensuring alignment with stakeholder priorities.

- 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 the policies and activities of the entity.**

At Emami Limited, management representatives systematically assess the influence of identified material topics on the company's day-to-day operations. This evaluation integrates Emami's sustainability goals, business

strategies, policies, and global market dynamics, supplemented by insights from stakeholder consultations to capture external perspectives. After analyzing stakeholder input, senior management validates and prioritizes material topics, paving the way for the formulation of strategies to integrate them into operational frameworks.

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



Emami Limited conducts thorough need assessments within communities where proposed projects are situated, aiming to gain a holistic understanding of local requirements. Stakeholder consultations, involving community members, civil society, NGOs, and experts, are pivotal in shaping project plans. This collaborative approach also allows for flexibility in CSR project designs and Social Infrastructure Development, accommodating community perspectives and addressing their concerns effectively.

PRINCIPLE 5

Businesses should respect and promote human rights

Leadership 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 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
 EMPLOYEES						
Permanent	2162	2162	100%	2111	2111	100%
Other than permanent	67	67	100%	57	57	100%
Total employees	2229	2229	100%	2168	2168	100%
 WORKERS						
Permanent	1055	1055	100%	1178	1178	100%
Other than permanent	2742	2742	100%	2434	852	35%
Total workers	3797	3797	100%	3612	2030	56.20%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to		More than		Total (D)	Equal to		More than	
		minimum wage		minimum wage			minimum wage		minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<div>👥 EMPLOYEES</div>										
Permanent	2162	-	-	2162	100%	2111	-	-	2111	100%
Male	1959	-	-	1959	100%	1901	-	-	1901	100%
Female	203	-	-	203	100%	210	-	-	210	100%
Other than permanent	67	-	-	67	100%	57	-	-	57	100%
Male	60	-	-	60	100%	53	-	-	53	100%
Female	7	-	-	7	100%	4	-	-	4	100%
<div>👷 WORKERS</div>										
Permanent	1055	-	-	1055	100%	1178	-	-	1178	100%
Male	861	-	-	861	100%	951	-	-	951	100%
Female	194	-	-	194	100%	227	-	-	227	100%
Other than permanent	2742	2742	100%	-	-	2434	2434	100%	-	-
Male	2138	2138	100%	-	-	1805	1805	100%	-	-
Female	604	604	100%	-	-	629	629	100%	-	-

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category (Lakhs)	Number	Median remuneration/ salary/ wages of the respective category (Lakhs)
Board of Directors	13	685.44	3	489
Key managerial personnel	2+4*	500.08	1*	489
Employees other than BoD and KMP	1957	7.00	203	6.38
Workers	861 (permanent)	3.06	194 (permanent)	2.92

* Whole -Time Directors

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	11.44%	11.96%

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. The CHRO is the designated focal point responsible for addressing human rights impacts or issues caused or created by the business.

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

Yes, Emami Limited has a documented grievance redressal policy that mandates that every employee has a means to voice his/her grievance without fear of retribution or reprisal. The employees are encouraged to raise their grievance in writing or otherwise with their reporting Manager. If their issue is not resolved, they can escalate as per the escalation matrix.

The Company has a documented human rights policy aligned with Universal Declaration of Human Rights, the International Labor Organization (ILO) core conventions, and the United Nations Guiding Principles on Business and Human Rights (UNGPs).

The CHRO is responsible for investigating all concerns and taking appropriate action.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filled during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	-	2	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labor/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	2
Complaints on POSH as a % of female employees/ workers	0	0.20%
Complaints on POSH upheld	0	0

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

In line with the POSH Act, Emami Limited has a strict Zero Tolerance Policy against sexual harassment at the workplace. The policy enables any aggrieved woman to lodge a complaint with the Internal Complaints Committee (ICC), a statutory body empowered to investigate such complaints and recommend appropriate action.

For all other grievances, Emami has a documented Grievance Redressal Policy. It ensures that every employee can raise concerns without fear of retaliation. Employees are encouraged to voice their grievance—verbally or in writing—to their reporting manager. If unresolved, the matter may be escalated as per the defined escalation matrix.

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

Yes. Human Rights Policy is an integral part of the Emami Limited's policy framework. Conformance to the Policy Framework is a part of all Contracts and agreements.

10. Assessment of the Year

% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100%
Forced labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Please specify	

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

Not Applicable

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

In FY 2024-25, no business processes have been modified as a result of addressing human rights grievances/complaints.

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

Human rights due diligence is an integral part of the Emami Limited's business operations. All operations of Emami Limited are aligned with Universal Declaration of Human Rights, the International Labor Organization (ILO) core conventions, and the United Nations Guiding Principles on Business and Human Rights (UNGPs).

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. Emami Limited complies with the requirements of the Rights of Persons with Disabilities Act, 2016 pertaining to accessible to differently abled. All premises of Emami limited have been constructed with accessibility in mind enabling smooth and unobstructed access for people with varying mobility challenges. The corporate office has been assessed and found assessable for individuals with non-ambulatory and semi ambulatory impairments. Assessment for other premises is planned.

4. Details on assessment of value chain partners:

In FY 2024-25, a new evaluation framework was introduced to assess value chain partners in alignment with the nine principles outlined in the National Guidelines for Responsible Business Conduct (NGRBC). This initiative was extended to include all direct suppliers and direct customers, with the assessment process launched for the entire identified partner network.

The data presented below reflects the proportion of value chain partners whose evaluations—encompassing all nine NGRBC principles—have been successfully completed

	% Of value chain partners (by value of business done with such partners) that were assessed	
	Suppliers	Distributors
Child labour		
Forced labour		
Sexual harassment		
Discrimination at workplace	63%	48%
Wages		
Others – Please specify		

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

Emami Limited believes in constructive engagement with all our stakeholders. While no significant risk/concern was revealed, we still endeavour to educate and facilitate our stakeholders in improving their ESG compliance across principles.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
Renewable Energy		
Total electricity consumption (A) [GJ]	4,861	4,500
Total fuel consumption (B) [GJ]	18,873	18,648
Energy consumption through other sources (C) [GJ]	-	-
Total energy consumption (A+B+C) [GJ]	23,734	23,148
Non- Renewable Energy		
Total electricity consumption (D) [GJ]	75,778	76,303
Total fuel consumption (E) [GJ]	23,898	23,931
Energy consumption through other sources (F) [GJ]	-	-
Total energy consumption (D+E+F) [GJ]	99,676	1,00,234
Total energy consumption (A+B+C+D+E+F)	1,23,410	1,23,382

Parameter	FY 2024-25	FY 2023-24
Energy intensity per rupee of turnover (Total energy consumed / revenue from operations) (GJ/ ₹ crore)	39.51	42.23
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/ \$ crore)* (Total energy consumed / Revenue from operations adjusted for PPP)	816.27	872.50
Energy intensity in terms of physical output (Total Energy Consumption / Total Metric Ton of Production) (GJ/MT)	2.56	2.75

*The revenue from operations for FY 2023-24 and FY 2024-25 has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66 at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC> Refer SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency

Yes, Emami Ltd. partnered with IIT Guwahati for an in-depth assessment of energy usage at our plant. The objective of this study was to assess and evaluate opportunities for improvement in efficiency and reduction in energy usage.

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? 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

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	1,72,249	1,92,485
(iii) Third-party water	19,808	19,101
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,92,057	2,11,586
Total volume of water consumption (in kilolitres)	1,92,057	2,11,586
Water intensity per rupee of turnover (total water consumption/ revenue from operations) (kilolitres/₹ crore)	61.49	72.42
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (kilolitres/ \$ crore)* (total water consumption/ revenue from operations adjusted for PPP)	1270.34	1496.24
Water intensity in terms of physical output (Total Water Consumption /Total Metric Ton of Production) (kL/MT)	3.98	4.71

*The revenue from operations for FY 2023-24 and FY 2024-25 has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66 at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC> Refer SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency. –

Yes, an independent assessment has been carried out by DNV to verify our data on water consumption as part of our sustainability reporting process.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface Water		
No treatment	-	-
With treatment – Through Effluent Treatment Plant	55,193	56,904
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify the level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify the level of treatment	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment – Through Effluent Treatment Plant	8,661	7,906
(v) Others		
No treatment	-	-
With treatment – please specify the level of treatment	-	-
Total Water discharged (in kilolitres)	63,854	64,810

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency-

Yes, an independent assessment has been carried out by DNV to verify our data on water consumption and treatment as part of our sustainability reporting process across all manufacturing units.

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

Emami Limited has implemented a plan for achieving Zero Liquid Discharge at all manufacturing units. Our approach to water stewardship focuses on reducing water intake by utilizing treated wastewater within the manufacturing units, thereby reducing dependency on groundwater extraction. All our manufacturing units operate in line with the Consent to Operate (CTO) terms.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Metric Tonnes	0.06	0.06
SOx	Metric Tonnes	8.76	11.69
Particulate Matter (PM)	Metric Tonnes	2.09	2.21

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency-

Yes, an independent assessment has been carried out by DNV to verify our data on greenhouse gas emissions as part of our sustainability reporting process across all manufacturing units.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
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	1,794	1,798
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	14,548	16,112
Total Scope 1 and Scope 2 emissions per rupee of Turnover	tCO ₂ e/ ₹ crore	5.23	6.13
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*	tCO ₂ e/ \$ crore	108.09	126.65
(Total Scope 1 and Scope 2 GHG emissions/ revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	0.34	0.40

*The revenue from operations for FY 2023-24 and FY 2024-25 has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66 at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Refer SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024

Note: Emissions from bio-briquette is not included as it is considered as carbon net neutral

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency-

Yes, an independent assessment has been carried out by DNV to verify our data on greenhouse gas emissions as part of our sustainability reporting process across all manufacturing units.

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

Yes, Emami Limited has implemented several initiatives to reduce Greenhouse Gas (GHG) emissions across its operations. One of the key steps has been the transition away from high-emission fuels such as Light Diesel Oil (LDO) and Furnace Oil (FO), replacing them with cleaner alternatives to significantly lower direct emissions. The company has also increased its use of renewable and green fuels, including solar energy and bio-briquettes, which contribute to a more sustainable energy mix.

In addition, Emami is shifting toward cleaner fuels like natural gas across its manufacturing units, further minimizing environmental impact. Alongside this, we continue to focus on energy efficiency by optimizing processes, upgrading equipment, and conducting regular energy audits. These efforts not only reduce GHG emissions but also support long-term operational sustainability.

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

Parameter	FY 2024-25	FY 2023-24
Total waste generated (In metric tonnes)		
Plastic waste (A)	13,262	13,776
E-waste (B)	2	2
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Chemical Sludge from ETP)	1,015	1,240

Parameter	FY 2024-25	FY 2023-24
Other Non-hazardous waste generated (H). (Paper Waste) (Break-up by composition i.e., by materials relevant to the sector)	1,132	1,076
Total (A+B + C + D + E + F + G + H)	15,411	16,094
Waste Intensity per rupee of turnover (metric tonnes/₹ crore) (Total waste generated / revenue from operations)	4.93	5.51
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (metric tonnes/ \$ crore)* (Total waste generated / revenue from operations adjusted for PPP)	101.93	113.81
Waste intensity in terms of physical output	0.32	0.36
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 (Plastic waste + E-waste + Paper waste)	11,499	11,552
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	11,499	11,552
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2,897	3,302
(ii) Landfilling	-	-
(iii) Other disposal operations	1,015	1,240
Total	3,912	4,542

* The revenue from operations for FY 2023-24 and FY 2024-25 has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66 at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Refer SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency -

Yes, an independent assessment has been carried out by DNV to verify our data on waste management as part of our sustainability reporting process across all manufacturing units.

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

Emami Limited has adopted a structured and tech-enabled waste management strategy built on the 5R principles—Record, Reduce, Reuse, Recycle, and Reject. All types of waste generated across facilities are accurately tracked, enabling timely interventions. Efforts are focused on reducing waste at the source, and multiple projects supported by advanced technologies have been implemented to reuse waste wherever feasible. For example, over 50,000 kilolitres of treated effluent water have been repurposed within operations.

Recycling remains a key pillar, with a strong emphasis on increasing the recyclability of packaging and other materials used. Non-recyclable waste is responsibly disposed of in line with statutory norms.

To reduce the usage of hazardous and toxic chemicals, Emami continually reviews and upgrades its formulations and manufacturing processes. Preference is given to safer, non-toxic, and biodegradable alternatives wherever possible. The company ensures proper handling, storage, and disposal of any hazardous materials, in accordance with safety standards and environmental regulations, thereby minimizing risk to workers and the environment.

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:

Emami Limited does not have any manufacturing units or offices around ecologically sensitive areas

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

Emami Limited is committed to sustainable growth and the responsible management of environmental impacts across all its operations. We ensure full compliance with applicable environmental laws, regulations, and guidelines, and recognize the critical role of Environmental Impact Assessments (EIAs) in promoting environmental protection and risk mitigation.

For every new project or significant expansion at our manufacturing units, a detailed impact assessment is carried out as per the norms prescribed by regulatory authorities. These assessments evaluate potential environmental risks, including air and water pollution, waste generation, and impacts on local ecosystems. The findings are submitted to the respective State Pollution Control Boards and other relevant regulatory bodies, and projects are undertaken only after receiving the required environmental clearances and consents.

Our approach goes beyond compliance. We integrate EIA outcomes into project design and execution to ensure that all preventive and corrective environmental measures are effectively implemented from the outset. This helps minimize environmental footprint and aligns our operations with best practices in sustainability.

By embedding environmental due diligence into our project planning processes, Emami Limited not only meets statutory requirements but also reinforces its long-term commitment to sustainability, responsible growth, and stakeholder trust.

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:

Yes, Emami Limited is fully compliant with all applicable environmental laws, regulations, and guidelines in India.

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: Silvassa, Dadra and Nagar Haveli
- (ii) Nature of operations: Massat Manufacturing Unit
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	31,927	40,015
(iii) Third-party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	31927	40,015
Total volume of water consumption (in kilolitres)	31927	40,015
Water intensity per rupee of turnover (kilolitres/ ₹ crore)	10.22	13.69*

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
with treatment – please specify level of treatment	2827	2672
(ii) To Groundwater		
No treatment	-	-
with treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
with treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
No treatment	-	-
with treatment – please specify the level of treatment	-	-
(v) Others		
No treatment	-	-
with treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	2827	2627

*Last year, there was error in calculation of water intensity per rupee of turnover. This year it has been corrected for last as well as this year for reporting purposes.

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency-

Yes, an independent assessment has been carried out by DNV to verify our data on water consumption as part of our sustainability reporting process.

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

Parameter	Unit	FY 2024-25	FY 2023-24
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)	Metric tonnes of CO ₂ equivalent	1,78,152	1,56,423
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/ ₹ crore	57.04	53.54

* Scope 3 emissions are calculated in alignment with the GHG Protocol framework. Categories 10, 11, 13, and 14 are not included in the company's reporting scope, as they are not applicable. Upstream transportation and distribution (Category 4) are incorporated within the total landed cost of purchased goods and services (Category 1), providing a consolidated approach to emissions accounting

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency.

Not Applicable

3. With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken 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 the outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web Link, if any, may be provided along with a summary)	Outcome of the initiative
1	Boiler Capacity optimization.	Load has been reduced from 1.5 TPH to 0.75 TPH and transitioned fuel from diesel to cleaner CNG.	The initiative led to a significant reduction in GHG emissions and enhanced overall energy efficiency in operations.
2	Variable Frequency Drives (VFDs) installation in Heating Ventilation & Air Conditioning (HVAC) units at Vapi Plant	VFDs optimizes the motor speed and reducing consumption in HVAC applications.	Reduction of 19039 electricity units (KWH) contributed to our decarbonization efforts.
3	Reduction in pasting flap size	Pasting Flap of Navratna Oil 90 ml SPC, BoroPlus Antiseptic Cream 19ML SPC, Smart And Handsome 15 gm SPC and Zandu Balm, Zandu Balm Ultra Power reduced from 10 mm to 8mm	Reduction of packing material quantity, contributing to resource conservation and waste reduction.
4	Removal of individual polybag	Navratna Cool Talc and Dermicool 2.8L and Dermicool 18gm PET jar	This led to reduction of plastic usage.
5	Introduction of sleeve	HE Deo 120 ml - replacement of SPC with sleeve (for 6 pieces)	Improved product-handling, enabling easier recyclability thus aligning with circular economy principles.
6	Reduction in water consumption	R&D has changed process for 13 Ayurvedic Traditional Medicines which would reduce water consumption.	The new process also requires lesser heat-energy and thereby substantially reduces carbon footprint.
7	Introduction of jaggery	In continual commitment to replace refined sugar with healthy alternatives in marketed oral products, this year Emami has replaced sugar in 7 traditional medicines with Jaggery.	Additional built-in benefits of micronutrients and healthier phytoconstituents is a progressive step towards achieving Government of India initiatives
8	DNA Fingerprinting	To identify plant species unambiguously, R&D has set-up DNA fingerprinting technology	Ensures accurate identification and traceability of plant species, enhancing quality control, regulatory compliance, and brand integrity.
9	Introduction of In-Vitro bioassay experiment	To avoid sacrifice of animals for testing, Emami has developed high throughput in-vitro bioassay experiment models in R&D for product efficacy testing.	Ensures ethical product efficacy testing while accelerating R&D timelines. This initiative enhances brand reputation and supports regulatory compliance for cruelty-free products.

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

Yes, Emami Limited has an emergency response plan in place covering various contingencies such as natural disasters-cyclone, earthquakes, floods, various civil disturbances, operational and facility failures, as well as health and safety emergencies. The ERP includes a detailed step-by-step guide with specific responses, responsible personnel, key responsibilities, and timelines. The Company also has an emergency response management team and a works main controller (WMC) with defined roles and responsibilities to handle any such emergencies.

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?

Emami Limited does not engage in any activities which may have any significant adverse impact on the environment due to its supply chain

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Suppliers	Distributors
63%	48%

8. How many Green Credits have been generated or procured?

As of now, the procedure for the generation of Green Credits within the operational domain of Emami Limited has not been formalized, We are closely evaluating the methodology and regulatory guidelines outlined by the Ministry of Environment, Forest and Climate Change including the recently notified Green Credit Rules, 2023. While no Green Credits have been generated or procured to date, Emami remains committed to environmental stewardship and views the Green Credit mechanism as a promising opportunity to further integrate sustainability into our operational strategy. Work is underway to explore structured participation in the scheme in alignment with our ESG goals and business priorities.

a. By the listed entity:

Green Credits generated	Green Credits procured
Nil	Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:

SI No	Name of Entity (Value Chain Partner)	Relationship Type	Green Credits generated	Green Credits Procured
1	BASF INDIA LIMITED	Supplier	Nil	Nil
2	ALPLA INDIA PVT LIMITED	Supplier	Nil	Nil
3	AONE AGRO PRODUCTS PVT LTD	Supplier	Nil	Nil
4	SK ENMOVE CO. LTD.	Supplier	Not Applicable	Not Applicable
5	BHARAT PETROLEUM CORPORATION LIMITED	Supplier	Nil	Nil
6	TENTY LIMITED	Supplier	Nil	Nil
7	SAVITA OIL TECHNOLOGIES LIMITED	Supplier	Nil	Nil
8	PARKSONS PACKAGING LIMITED	Supplier	Nil	Nil
9	CREATIVE PROPACK LIMITED	Supplier	Nil	Nil
10	SHREE MAHAVEER CORPORATIONS	Distributor	Nil	Nil

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.
- b.

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

S. No.	Name of the trade and industry chambers/ Associations	Reach of trade and industry chambers/ associations (State/National)
1	FICCI - Federation of Indian Chambers of Commerce & Industry	National
2	CII - Confederation of Indian Industry	National
3	ICC - Indian Chamber of Commerce	National
4	MCCI - Merchants' Chamber of Commerce & Industry	State
5	Bharat Chamber of Commerce	State

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

Not Applicable

Leadership Indicators

1.
- Details of public policy positions advocated by the entity:

The Government of India regularly invites feedback from stakeholders on proposed legislations and amendments through a transparent and consultative process. Emami Limited, as a member of several leading industry associations, actively engages in these discussions and contributes to shaping industry perspectives. Through its participation, Emami ensures that its views are effectively represented while aligning with the broader interests of the sector. The positions adopted by these associations are regularly released to the media. The minutes of meetings and correspondence with the government are publicly accessible, ensuring transparency and accountability in the policy dialogue process.

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Mandatory Social Impact Assessment (SIA) is a requirement under section 4 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (LARR Act). None of the projects undertaken by Emami Limited in FY25 required Social Impact Assessments (SIA).

However, the Social Impact Assessments of CSR projects is a crucial indicator of the success of the project and SIA for all projects are carried out regularly by the CSR team.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

In FY25, no projects were undertaken that required Rehabilitation and Resettlement (R&R)

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

All Emami plants maintain regular engagement with local communities through both structured programs and informal interactions. Community grievances are addressed promptly and effectively. A dedicated Grievance Redressal Policy has been established to outline clear objectives, procedures, and timelines for resolving concerns raised by community members.

The CSR implementation team currently gathers community feedback through an anecdotal approach, including testimonials and voice/video recordings. Additionally, beneficiary feedback and complaint boxes are placed at Emami Foundation-managed CSR centres to encourage suggestions for service improvements and provide a channel for raising any specific concerns.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	36%	34%
Directly from within India	91%	91%

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

Location	FY 2024-25	FY 2023-24
Rural	13.69%	20.21%
Semi-Urban	14.65%	6.55%
Urban	11.57%	5.43%
Metropolitan	60.09%	67.82%

*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 Measure taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
Not Applicable			

3 a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

The ESG Policy Framework on product lifecycle sustainability provides the guidelines for responsible sourcing. We consistently emphasize on sourcing of raw materials and finished products from local suppliers and farmers, and we actively strive to support and promote the growth and livelihoods of these suppliers. We are working with farmers to make them more sustainable and help build their adaptive capacity to cultivate medicinal herbs. We are also committed towards raising awareness and train the farmers on crop quality, safety, protection, etc.

b. From which marginalized/vulnerable groups do you procure?

There are no Marginalises / vulnerable groups identified in our supply chain

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit Shared (Yes/ No)	Basis of calculating benefit share
1	Patent No. 563327	Yes	Will be shared once commercialized	0.4% on annual gross ex-factory sale minus govt. taxes

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.

Not Applicable

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
Financial Aid for Education	237	90%
Book Distribution Program	1,110	90%
Ekal Vidyalaya of Friends of Tribal Society	1,762	95%
Udayan Care Girl Student Fellowship Program	50	90%
After School Support Program	220	85%
Educational tour to promote STEM learning	387	90%
Promotion of Sports Program	292	85%
Skill Development Program	945	80%
Cyber Security Awareness Programs for Students	77	60%
School Infrastructure Development Initiatives	3,709	65%
Disaster Management and Disaster Response Services	13,462	90%
Financial Assistance for Medical Treatment	740	90%
Health Clinics & Camps including outreach programs	63,201	90%
Hunger Mitigation Program – Food Distribution	5,72,014	85%
Himalayan School Girl Education Support Program	10	90%
Supporting Child with Special needs through Unmish	900	90%
Capacity Building of Teachers	150	10%
Nutrition Support Program through Institutions	16,942	85%
Support to persons with disability	7	100%
TOTAL Number of Persons Benefitted from CSR Projects	6,76,215	

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

Leadership Indicators**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Complaint Handling Process:

- Process for Receipt and Registration of Complaints:**

Emami Ltd. has established a robust complaint management process. Complaints received via telephone or email are formally acknowledged and registered in the internal complaint portal. Each complaint is assigned a unique tracking number. While queries received during live calls are mostly addressed in real-time, email complaints are acknowledged within 24–48 hours. The registered complaints are escalated to relevant internal stakeholders and/or manufacturing sites for detailed investigation.

- Investigation and Resolution:**

All complaints are investigated at the respective manufacturing locations. The findings, along with corrective and preventive actions (CAPA), are documented in a structured report. Complaint resolution timelines are defined based on severity categories—High, Medium, or Low—and reports are reviewed and approved by the Corporate Quality Assurance (CQA) team within the stipulated timeframe.

- Complaint Closure:**

CQA ensures a thorough review of investigation outcomes and prepares final remarks and resolution notes. Resolutions are communicated to complainants via formal email. Where required, replacement of defective products is facilitated either through courier or personal visits.

- Customer Feedback Mechanism:**

Post-closure, feedback is solicited from complainants through a structured questionnaire shared via email. If feedback is not received, up to two reminders are issued. In the absence of a response, the complaint is considered closed.

- Monitoring and Reporting:**

Complaint data, including trends and status of corrective actions, is tracked continuously and reviewed at a management level on a monthly basis to ensure effectiveness and continual improvement.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	81%

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Consumer Complaints	262	0	NA	277	0	NA

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

	Number	Reasons for recall
Voluntary recalls	-	Not Applicable
Forced recalls	-	Not Applicable

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

Yes, the Company has an internal IT Security Policy in place for risks related to data privacy. <https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf>

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.

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches:** No data breach reported
- Percentage of data breaches involving personally identifiable information of customers:** Not Applicable as no data breach reported
- Impact, if any, of the data breaches:** Not Applicable

Leadership Indicators**1. Channels/platforms where information on products and services of the entity can be accessed (provide a web link, if available).**

Emami Limited shares information about their products on the Company's websites, by reaching out to the external public through press releases (national and regional), social media handles like Facebook, Instagram, YouTube, LinkedIn, and unpaid editorial space. The links to such channels are:

- Corporate Website:** www.emamiltd.in
- Facebook:** <https://www.facebook.com/EmamiLimited>
- LinkedIn:** <https://www.linkedin.com/company/emami-ltd/>
- Instagram:** <https://instagram.com/emami.ltd>
- YouTube:** <https://www.youtube.com/@EmamilimitedIndia>

Emami Limited is present on all major e-commerce, quick commerce and e-pharma platforms. We have also developed D2C platforms for a few of our products (Zandu, Kesh King & BoroPlus). Emami Limited also has brand-specific channels and platforms to build consumer preference for a brand through continuous advertising and marketing campaigns.

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

Emami Limited communicates to inform consumers to make educated buying choices, adhering to industry regulations and marketing standards. Our emphasis lies in shaping brand perception while fostering responsible product usage among the public.

All essential consumer safety, product technical, and legal information are guaranteed by printing them on the packaging (either primary or secondary) in a readable format for consumers. Supplementary leaflets containing detailed information (as mentioned below) are included with the packs when needed.

- Ingredient lists
- Usage instructions
- Cautions
- Product storage guidelines
- Specific product behaviors

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

Emami Limited's operations and the products/services it offers are not categorized as essential services, thus making this aspect irrelevant to the company.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

At Emami Limited, our product packaging reflects a commitment to transparency and consumer well-being that goes beyond statutory requirements. While we strictly adhere to all regulatory labeling norms through a rigorous design and verification process, we also voluntarily include additional information to enhance customer trust and satisfaction.

Our packaging clearly lists product ingredients—often with their concentrations—to support informed choices, especially for consumers with specific preferences or sensitivities. We provide straightforward usage instructions to ensure optimal application, safety, and effectiveness. Where relevant, we include targeted cautionary notes to encourage responsible usage and minimize any associated risks. This proactive approach underscores our dedication to consumer awareness and product stewardship.

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

Our Emami Customer Care (details mentioned on every Pack) provides a comprehensive system to help answer product-related queries and complaints to deliver best-in-class consumer experience. Additionally, we conduct annual brand surveys where we capture brand health metrics, brand perceptions and consumer satisfaction. We also go through product ratings and reviews at a brand and product level to capture feedback from e-commerce consumers. This helps to identify product improvements and build a innovation pipeline for the future. Furthermore, we regularly connect with our channel partners to collect their feedback and understand their concerns.

Note: The Company has adopted the industry standards for reporting BRSR Core as prescribed by SEBI vide its circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20th December 2024. Consequently, the reported figures for the previous year may undergo changes to ensure comparability and consistency with the revised reporting framework.