Business Responsibility & Sustainability Report

Section A:
General Disclosure

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	
6	Email	contact@emamigroup.com
7	Telephone	+91-33-66136264
8	Website	www.emamiltd.in
9	Financial year for which reporting is being done	FY 2025-2026 (April 2025 to March 2026)
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	SGS India Private Limited.
15	Type of Assurance Obtained	Reasonable assurance for core KPIs

II. Product/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	85%
2	Cosmetics and toiletries	20237	11%
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

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	20 + *

*On a standalone basis

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

During FY 2025-26, exports contributed to 4.8% of the total Standalone Revenues of the Company

c. A brief on types of customers

Emami Limited caters to a large and diverse consumer base spanning urban and rural markets, supported by an extensive distribution network reaching over 5 million retail outlets. Our product portfolio is designed to address the needs of varied demographics, including different age groups, genders, and income segments.

We ensure wide accessibility through multiple channels, including traditional retail, modern trade, e-commerce platforms (including quick commerce and online pharmacies), exclusive business outlets, and direct-to-consumer digital platforms, enabling equitable access across geographies.

A significant share of our offerings is available in compact and affordable pack sizes, ensuring high-quality products remain accessible to value-conscious consumers. These packs contribute nearly 20% of total sales and play a key role in extending reliable personal care and healthcare solutions to underserved segments of society.

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)	2090	1876	89.76%	214	10.23%
2	Other than permanent (E)	69	63	91.30%	6	08.57%
3	Total employees (D+E)	2159	1939	89.81%	220	10.19%
		WORKERS				
4	Permanent (F)	1007	823	81.73%	184	18.27%
5	Other than permanent (G)	2281	1802	79.00%	479	21.00%
6	Total workers (F+G)	3288	2625	79.84%	663	20.16%

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)	4	3	75%	1	25%
2	Other than permanent (E)	0	0	0	0	0
3	Total employees (D+E)	4	3	75%	1	25%
	DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	0	0	0	0	0
5	Other than permanent (G)	13	12	92.4%	1	7.6%
6	Total workers (F+G)	13	12	92.4%	1	7.6%

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:

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

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

22. Turnover rate for permanent employees and workers:

	FY2025-26 (Turnover rate in current FY)			FY2024-25 (Turnover rate in Previous FY)			FY2023-24 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employee	28.42%	26.86%	28.27%	16.24%	17.03%	16.43%	17.21%	17.24%	17.22%
Permanent workers	4.51%	5.29%	4.66%	3.47%	3.96%	3.57%	3.92%	0.87%	3.35%

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%	As a responsible corporate Emami Limited provide access and guidance to all subsidiary to their respective ESG initiatives. However for the purpose of BRSR reporting, Emami Limited discloses on a standalone basis.
2	Emami Lanka (Pvt. Ltd.)		100%	
3	Emami International FZE		100%	
4	Overseas International FZE		100%	
5	Creme 21 Gmbh		100%	
6	Emami International Personal Care LLC		100%	
7	Brillare Science Pvt. Ltd.		100%	
8	Helios Lifestyle Pvt. Ltd.		100%	
9	Emami Neo Herbals International Ltd.	Step Down Subsidiary	100%	
10	Emami Rus (LLC)		99.99%	
11	Pharma Derm SAE Co		90.60%	
12	Cannis Lupus Services India Pvt Ltd	Associate	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 – Rs. 3,048 cr

(iii) Net Worth – Rs. 3,226.44 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 2025-26			FY 2024-25		
		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/ Beneficiaries	Yes https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	1	0	-	0	0	-
Investor (other than shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes https://www.emamiltd.in/investors/investors-services/	17	0	-	9	0	-

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 2025-26			FY 2024-25		
		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
Employees and workers	Yes https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	9	0	-	0	0	-
Customers	Yes https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	185	0	-	262	0	-
Value chain partners	Yes https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf	30	0	-	0	0	-
Other (Specify)	NA	2*	0	-	-	-	-

*Others complaints include matters related to remittance of trademark fees and legal settlement/dispute resolution between Emami and aggrieved parties.

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

At Emami Limited, materiality assessment is undertaken to identify and evaluate the environmental, social, and governance (ESG) issues most relevant to the Company's business and stakeholders. The Company conducts a comprehensive materiality assessment once every three years to remain aligned with evolving stakeholder expectations, regulatory requirements, and sustainability priorities. The latest materiality assessment was conducted during FY 2024–25. Based on the assessment, key material topics have been identified considering their relevance to business sustainability, operational performance, and long-term value creation. The table below presents the identified material issues along with the associated risks/opportunities, mitigation approach, and financial implications.

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	Stricter EPR norms and other regulations increase costs for licensing, audits, and reporting. Extensive use of plastic and mixed materials adds complexity to waste management. Investing in eco-friendly packaging drives innovation in R&D and enhances supply chain efficiency, positioning Emami as a sustainability-focused brand. • Proactive compliance with environmental regulations strengthens brand credibility, builds consumer trust, and opens access to environmentally conscious markets.	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. 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. We have started use of bio-degradable/compostable polybags in our secondary packaging to reduce our reliance on plastics and move towards sustainable packaging. We actively engage with government bodies, NGOs, and industry partners to drive scalable, circular solutions across our value chain.	**Positive –** a) Replacing plastic in secondary packaging with compostable/bio-degradable materials will lead to cost saving b) Consumers are increasingly aware of the environmental impact of their purchases and are more likely to support companies that prioritize sustainability. c) Upcycling/co-processing waste reduces waste disposal costs. **Negative –** Adhering to the increasingly stringent environmental and waste management regulations necessitates investments. Non-compliance could lead to fines, legal actions, and reputational damage.

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
2	**Water and Effluents**	Risk	A significant reliance on groundwater exposes our operations to potential disruptions due to depleting reserves and increasing regulatory scrutiny. Emami has one manufacturing unit in water-stressed region, making water supply disruptions a potential risk to production continuity. Increasing pressure on conventional water sources due to population growth and climate variability may result in inconsistent water availability, impacting operational continuity.	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. Through advanced effluent treatment plants (ETPs), we ensure treated water exceeds statutory parameters, which is then repurposed for various operational needs, reducing freshwater consumption. We are working towards achieving Zero Liquid Discharge (ZLD) across all manufacturing sites, ensuring no wastewater is discharged, and promoting a closed-loop system We constantly monitor the vulnerability of water sources in high water stress areas to implement targeted conservation measures and replenish the water sources.	**Negative –** Investments are required in wastewater treatment infrastructure, rainwater harvesting systems, and water-efficient technologies. These capital and operational expenditures have a negative impact. **Positive -** In the long term, these efforts enhance water resilience, reduce dependency on external sources. Effective water stewardship improves operational efficiency and cost.
3	**Energy Management & Climate Change**	Risk and Opportunity	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. 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. 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. A growing consumer awareness of climate change can impact consumer preferences for products with lesser climate impact.	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 2027, enabling structured performance tracking, accountability, and targeted improvements in energy use. 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. To address climate risk, we aim to reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by increasing the share of renewable energy across our operations, transitioning to low-emission technologies, and implementing energy efficiency measures wherever feasible.	**Negative –** 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. **Positive –** Solar power being generated at our locations is cheaper than grid power, providing savings while improving climate action. Cleaner fuels like PNG, bio-briquettes etc, offers higher fuel efficiency improving overall operational efficiency.

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
				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. 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.	
4	**Human Rights**	Risk	Evolving human rights regulations may pose compliance challenges in the supply chain, affecting operations and reputation. Growing stakeholder focus on ethical sourcing heightens the risk of reputational damage if standards are not upheld. Any lapse in human rights practices can erode consumer trust and brand equity. Increasing investor expectations on ethical conduct may impact access to capital and long-term value creation.	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	**Negative –** Any instance of violation can result in significant reputational damage and financial repercussions for the organization, impacting stakeholder trust and long-term sustainability.
5	**Community Welfare**	Opportunity	Proactive community engagement fosters long-term stakeholder trust and reinforces the brand's social license to operate. Changing perceptions around the social obligations of corporates presents an opportunity to lead with purpose and create lasting impact.	NA	**Neutral –** 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.

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
6	**Occupational Health and Safety**	Risk	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. Inadequate training or failure to adopt best OHS practices may lead to operational disruptions, compliance violations, or workplace closures. Evolving regulatory expectations and growing stakeholder scrutiny make it imperative to maintain robust OHS standards to protect our workforce and uphold brand trust. Frequent or serious safety lapses can adversely affect employee morale, retention, and overall operational efficiency, posing long-term reputational and financial risks	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. 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. 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. 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. 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.	**Negative –** 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.

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
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. 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.	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. 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, 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.	**Positive -** Investing in employee well-being will enhance productivity, reduce absenteeism, and improve retention, Ultimately contributing to long-term financial growth and operational efficiency. **Negative-** Ignoring employee well-being could damage Emami's reputation, result in legal liabilities, and incur additional costs.

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
8	**Corporate Governance & Business Ethics**	Risk and Opportunity	Lapses in corporate governance can lead to corruption, negligence, and fraud, damaging Emami's reputation and eroding stakeholder trust. Inadequate governance policies can result in moral and ethical issues, affecting relationships with stakeholders and jeopardizing long-term success. Strong governance frameworks foster transparency, accountability, and compliance, providing a foundation for long-term business growth and stakeholder trust. Ethical business practices differentiate Emami as a responsible brand, building trust and positioning the company for sustained competitiveness.	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. Emami has implemented a comprehensive set of policies, including the Code of Conduct, Whistleblower Policy, etc, to uphold ethical business practices. The company emphasizes ethical marketing and transparency in product claims, fostering trust among consumers and stakeholders. 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.	**Negative-** 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. 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.
9	**Consumer Health, Wellness and Benefits**	Opportunity	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. 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.	NA	**Positive –** 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.
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.	**Negative –** Non-compliance with regulations may result in adverse brand perception among customers, investors, and other key stakeholders causing monetary penalties.

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
11	**Product Safety and Quality Management**	Risk and Opportunity	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. 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. By prioritizing product safety and quality, Emami strengthens its brand reputation and differentiates itself in the marketplace, turning regulatory challenges into growth opportunities.	Product safety is the cornerstone of Emami's business strategy. The product safety policy is a key component in the governance policy framework. Emami implements stringent quality control procedures, including SOPs for testing and traceability, ensuring all products meet safety standards and regulatory requirements. All manufacturing facilities are IMS certified and are regularly audited for compliance to GMP.	**Negative -** Non-compliance with evolving global product safety regulations, may lead to product recalls, legal liabilities and financial penalties. Positive - 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.

Section B:
Management and Process Disclosures

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management process									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
Emami Limited has put in place a well-defined and comprehensive policy framework that reflects its commitment to responsible business conduct. These policies have been carefully structured to address all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), while also aligning with the 17 United Nations Sustainable Development Goals (SDGs). Through this integrated approach, sustainability considerations are embedded across operations, decision-making processes, and stakeholder engagement practices.									
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.emamiltd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

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.

The Risk Management System at Emami Limited adheres to the internationally recognized ISO 31000:2018 standards, ensuring a robust framework for identifying and mitigating potential threats. Within the manufacturing sector, the Corporate Operations Excellence and Quality team oversees a broad Quality Management System that governs all production facilities.

This commitment to operational excellence is evidenced by several key certifications, including ISO 9001:2015 for quality management and ISO 14001 for environmental management systems. Furthermore, the company prioritizes the wellbeing of its workforce and the integrity of its products by maintaining ISO 45001 certification for occupational health and safety, alongside strict adherence to Good Manufacturing Practices. For its healthcare-specific offerings, the organization also holds WHO GMP certification, further validating its dedication to maintaining superior safety and quality protocols across its entire industrial footprint.

5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.

- Emami Limited remains committed to reducing its Scope 1 and Scope 2 greenhouse gas emissions through continuous improvement in operational efficiency, energy optimization, and adoption of cleaner technologies.
- We are committed to transitioning towards renewable energy and aim to achieve 30% renewable energy consumption across operations by FY27.
- The Company is focused on progressively eliminating the use of high-intensity fuels in operations by adopting cleaner and lower-carbon energy alternatives as part of its decarbonization journey.
- We aim to positively impact at least 8.5 lakh lives through our CSR initiatives in the next financial year through focused interventions in health, education, livelihood enhancement, and community development.

- We aim to ensure that at least 90% of our packaging remains reusable, recyclable, or compostable through sustainable packaging initiatives and material optimization efforts.
- The Company remains committed to reducing groundwater dependency by enhancing rainwater harvesting capacity and strengthening water conservation and recharge initiatives across locations.
- ISO 27001:2013 (Information Security Management System) certification of corporate office and major locations
- ISO 22716:2007 (Good Manufacturing Practices) certification of all plants to strengthen operational excellence, and quality management systems.
- We are committed to ensuring 100% Health, Safety and Environment (HSE) training coverage for all employees and workers to reinforce a strong culture of workplace safety and compliance.

6. Performance of the entity against the Specific commitments, goals, and targets along with reasons in case the same are not met.

- The company has demonstrated strong performance by exceeding the Extended Producer Responsibility (EPR) targets mandated by the Central Pollution Control Board (CPCB).
- Achieved 10.5% reduction in Scope 1 and Scope 2 emissions through transition from high-emission fuels such as furnace oil and light diesel oil to cleaner alternatives including PNG and bio-briquettes.
- Achieved 21% renewable energy share and remains on track to meet the FY27 target.
- Impacted 7.96 lakh lives through CSR initiatives.
- Incorporated recycled plastic content across all applicable products in line with defined targets.
- Achieved 90% reusable, recyclable, or compostable packaging usage.
- All owned operations remained outside biodiversity-sensitive zones.
- Trained 1,263 farmers on sustainable cultivation practices.
- Achieved reduction of 51,683 KL through rainwater harvesting initiatives.
- Successfully achieved ISO 10002:2018 certification.
- Converted 80% of targeted products to compostable secondary packaging and remains on track for FY27 target.
- Achieved 100% training coverage for all employees and workers.

Governance, leadership, and oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements

In FY 2025–26, Emami Limited continued to strengthen its focus on responsible and inclusive growth by further integrating sustainability into the way we operate and make decisions. As ESG expectations evolve, we have stayed aligned with regulatory developments and stakeholder priorities, ensuring that sustainability remains central to long-term value creation and operational resilience.

Our approach continues to be guided by three core principles - responsibility, resilience, and respect- which shape how we manage our environmental and social impact. In a changing business landscape, we believe that efficient use of resources, transparent practices, and responsible value chains are key to building trust and sustaining growth.

During the year, we made steady progress across our environmental performance. Total energy consumption reduced by 8.46%, supported by a 10.71% decline in non-renewable energy use. At the same time, increased use of solar power reflects our ongoing shift towards cleaner energy. As a result, we achieved reductions of 10.5% in Scope 1 and Scope 2 emissions.

We also saw improvements in air emissions, with reductions across NOx, SOx, and particulate matter levels. Our efforts in waste management led to a 9.85% reduction in total waste, including a significant drop in hazardous waste, along with lower plastic and paper waste generation. Water management remained an important area of focus. We reduced water withdrawal and consumption, while also significantly lowering water discharge, indicating improved efficiency across our operations. Alongside these efforts, we continued to strengthen our circularity initiatives and deepen engagement across our value chain. Our ESG digital platforms and supplier engagement programs are helping drive better alignment and shared accountability.

On the social side, our CSR initiatives continued to make a positive difference in communities, particularly in the areas of education, healthcare, and livelihood support.

Looking ahead, while the ESG landscape continues to evolve, we see this as an opportunity to improve, innovate, and work more closely with our stakeholders. We remain committed to building a business that creates lasting value for people, the environment, and all those we serve.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The implementation of the BRSR framework within the organization has been delegated to the ESG & CSR Committee of the Board.

The ESG Lead 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.

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. Details are provided in the Corporate Governance Report forming part of the Integrated Annual Report.

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	No non-compliance was recorded in FY26.																	

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.

Various aspects relating to the principles of the National Guidelines on Responsible Business Conduct (NGRBC) are covered through audits conducted by reputed accredited agencies such as Det Norske Veritas (DNV), SGS and relevant statutory authorities who visit and inspect manufacturing units and other business locations.

All manufacturing units are certified under internationally recognized standards, including ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety). The risk management systems of Emami Ltd. are certified under ISO 31000:2018 by MS Cert. Further, the Corporate Quality Assurance Department holds ISO 9001 certification, and the Corporate Analytical and Design Excellence Laboratories are accredited by NABL.

These certifications and audits collectively serve as independent validation of the effectiveness of the company's policies and systems.

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.

Essential 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	4	• Code of Conduct • ESG • Regulatory updates • Other relevant topics as per the familiarization of programmes for directors	100%
Key Managerial Personnel	4	• ESG Policy framework covering all 9 principles of NGRBC	100%
Employees other than BoD and KMPs	8107 Online Training Sessions & 502 Classroom Sessions	• National Guidelines on Responsible Business Conduct • Prevention Of Sexual Harassment • Information Security Awareness • Code of Conduct Enhancing Workplace Productivity (MS Office 365) • Innovation Mindset Workshop • Overview of Food Safety Management System and Global Regulatory • Generative AI Foundations - Certificate Program by Microsoft • Lakshya Pain Range Sept 24 to Dec 25 • Good Documentation & Data Integration • SHRM Tech 2.0 Conference & Expo • ET Masterclass on Applications of Generative AI In HR Masterclass • POSH • IT Security Training • Behavioural Training • Team Effectiveness • Hazardous and Other Wastes Management • Industrial Employment (Standing Orders) Act • Behavioural Training • TPM	89.32% *

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
		• Safety Quality • Health and Hygiene • Stakeholder Management & Influencing • Self & Team Effectiveness • Identifying Risk • Communication • 360 feedback • Fundamentals of Sales effectiveness • Interviewing Skills • Leadership Development Program • Public Speaking • AI in Sales Product knowledge	
Workers	476	• POSH, • Hazardous and Other Wastes Rules, • Industrial Employment (Standing Orders) Act, • Behavioural Training, • TPM, • Safety Related training, • Quality, Health and Hygiene; • additional 120+ Topics	100%

* Reporting covers all employees and permanent workers. While programs extend to contractual workers, their participation is not included due to measurement constraints.

At Emami Ltd., we are committed to fostering a progressive learning environment that emphasizes continuous skill development and knowledge enhancement across all organizational levels. Alongside traditional training programs, we have adopted modern and flexible learning approaches by offering employees access to globally recognized e-learning platforms, enabling them to remain competitive in a dynamic business landscape.

To reinforce a culture of self-paced learning, we have implemented an in-house Learning Management System (LMS), allowing employees to engage with training modules at their convenience. The LMS serves as a key component of our learning framework, delivering structured, scalable, and easily accessible content.

As part of our commitment to sustainability and responsible business conduct, we introduced a dedicated training module covering all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC). Through this initiative, over 1,000 employees were trained on core Environmental, Social, and Governance (ESG) principles, strengthening awareness and alignment with the Company's sustainability objectives.

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.**

During the reporting period, neither Emami Limited nor its directors or Key Managerial Personnel (KMPs) incurred or paid any material fines, penalties, punishments, awards, compounding fees, or settlement amounts in proceedings with regulators, law enforcement agencies, or judicial institutions, as defined under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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	-	Office of the Superintendent	13.69 Lacs.	The matter is related to difference between ITC , claimed as per GSTR 3B vs ITC reflected as per GSTR 2A . There is no material impact on operation or other activities of the company due to this order.	Yes
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.**

Yes, Emami Limited has established policies and frameworks to address anti-corruption and anti-bribery practices. The Company is committed to maintaining high standards of ethics, integrity, and transparency across its operations. Its governance framework includes policies and controls to manage risks related to fraud, bribery, corruption, conflicts of interest, and other unethical business practices, in line with applicable regulatory requirements. Emami Limited has also implemented a Whistleblower Policy to facilitate reporting of unethical conduct through a formal mechanism.

The policies are available at: https://www.emamiltd.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 2025-26	FY 2024-25
Directors	NIL	NIL
KMPS		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
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 2025-26	FY 2024-25
Number of days of accounts payables	120	103

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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	5.62%	3.66%
	b. Number of trading houses where purchases are made from	168	104
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	49.65%	59.85%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales#	79.56%	85%
	b. Number of dealers/distributors to whom sales are made	3146	3401
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	4.47%	5.15%
Share of RPTS in	a. Purchases (Purchases with related parties/ Total Purchases) *	0.01%	0.04%
	b. Sales (Sales to related parties/ total sales)	2.38%	2.21%
	c. Loans and advances (Loans and advances given to related parties / total loans and advances) *	91.95%	84.36%
	d. Investments (Investments in related parties / total investments made)	41.77%	50.56%

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
8	Key capacity-building initiatives undertaken during the year included workshops on Quality Excellence, packaging design, and quality improvement, along with knowledge-sharing sessions on critical commodities relevant to our business (such as herbs). Additionally, ESG-focused training aligned with the nine principles of the National Voluntary Guidelines was conducted to promote responsible business practices. 1) To promote sustainable herb sourcing practices, we implemented several partner-focused initiatives: • Disseminated knowledge on best practices in herb cultivation • Engaged with vendors to understand challenges faced during cultivation • Facilitated discussions on herb life cycles and optimal harvesting periods • Provided guidance on compliant collection, storage, and trade of herbs in line with regulatory requirements 2) During the reporting period, 68% of the overall supplier base and 51% of direct customers accessed the Company's online ESG awareness resources, with a specific focus on the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC)	68% of suppliers and 51% of distributors were accessed

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

Yes, Emami Limited has established processes to manage conflicts of interest involving Board members.

Directors disclose their interests in other entities at the beginning of each financial year in accordance with Section 184 of the Companies Act, 2013, and update such disclosures upon any change. In the event of a conflict during Board deliberations, the concerned Director discloses the interest and abstains from participating in the relevant discussion and decision-making process.

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	9.1%	8.77%	Capital expenditure in R&D was directed towards development of sustainable products, process optimisation, resource efficiency, and environmentally responsible technologies. Investments supported innovation in packaging, reduction in material and energy consumption, product quality enhancement, and compliance with evolving ESG expectations, thereby strengthening the organisation's long term sustainability and responsible growth agenda.
Capex	21.32%	16.1%	The ESG related capital expenditure projects undertaken across manufacturing units were focused on strengthening environmental sustainability, employee wellbeing, operational safety, and governance systems. Environmental initiatives included installation of compressor synchronizers for energy saving, BOD and COD analysers for environmental monitoring, product recovery systems for wastage reduction, and equipment supporting emission and pollution control. Several projects were aimed at improving workplace ergonomics and reducing manual handling through hydraulic lifts, roll pallets, automated handling systems, and process improvements, thereby enhancing employee safety and productivity. Investments were also made towards employee welfare and workplace comfort through infrastructure and facility enhancements. Governance related expenditure included strengthening monitoring and control systems through CCTV installation and data logging facilities. Overall, the capex portfolio reflects the organisation's commitment towards responsible manufacturing, resource efficiency, safer workplaces, and stronger ESG integration into operations.

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

Yes, the Company has established procedures for sustainable sourcing through its Sustainable Sourcing Policy under the CARE Policy Framework. The policy outlines Emami Limited's commitment towards integrating sustainability considerations across its procurement practices and promoting a responsible and resilient supply chain.

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

Emami Limited has strong cross functional coordination to align sourcing with manufacturing requirements and sales forecasts. The Company has adopted sustainable initiatives such as lightweight packaging, use of recycled materials, and optimisation of material and structural design. Supplier selection considers social, ethical, and environmental criteria, with a majority of raw and packaging materials sourced from suppliers covered under sustainable sourcing programmes and/or certified to standards such as ISO 14001, OHSAS 45001, FSC, FDA, BRC, and USRA. A structured supplier assessment process is followed to identify and bridge capability gaps, and suppliers and transporters are actively engaged to promote sustainable practices. The Company also supports contractual cultivation of medicinal herbs through engagement with local authorities, government institutions, self-help groups, and farmers. Over 20 capability building programmes have been conducted, benefiting 1,200+ farmers, with additional support through farmer registration under state schemes.

Approximately 60% of input materials are sourced locally from districts surrounding manufacturing units, supporting local livelihoods.

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's products are intended for consumer use and do not generate any end-of-life waste apart from the materials the products are packaged in. The company has established robust processes for the environmentally sound reclamation, recycling, and disposal of packaging material in compliance with applicable regulations and aligned with its sustainability commitments.

(a) **Plastics (including packaging):**

The Company is registered under the CPCB Extended Producer Responsibility (EPR) framework and ensures traceability of plastic packaging introduced into the market. Post-consumer plastic waste is channelised through authorised Plastic Waste Processors (PWPs), recyclers, and Producer Responsibility Organisations (PROs) for collection and environmentally sound processing through recycling, co-processing, and energy recovery, as applicable. The Company achieved 100% fulfilment of its plastic EPR obligations during FY 2025–26.

(b) **Hazardous Waste:**

Hazardous waste is managed and disposed of through authorised agencies and Treatment, Storage and Disposal Facilities (TSDFs) in accordance with applicable regulations.

(c) **Other Waste:**

Other non-hazardous waste streams are segregated at source and channelised to authorised recyclers or municipal waste handlers for appropriate disposal.

The Company continues to enhance circularity through initiatives focused on improving packaging recyclability, reducing plastic intensity, and advancing circular economy solutions.

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, Extended Producer Responsibility (EPR) is applicable to Emami Limited. The Company is registered with the Central Pollution Control Board (CPCB) and complies with the Plastic Waste Management Rules and applicable EPR requirements. The waste collection and processing mechanism is fully aligned with the EPR plan submitted to CPCB, with structured systems in place for collection, channelisation, and environmentally sound processing of post-consumer plastic waste through authorised recyclers, Producer Responsibility Organisations (PROs), and Plastic Waste Processors (PWPs). During FY 2025–26, the Company achieved 100% fulfilment of its EPR obligations, with no material deviations from the approved EPR plan.

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, the entity has initiated Life Cycle Assessment (LCA) studies for its products as part of its sustainability journey. As a first step, Gate-to-Gate assessments have been conducted for all major product category to evaluate environmental impacts within the manufacturing boundary.

Building on this foundation, the company has also completed a Cradle -to- Grave Product Carbon Footprint (PCF) assessment for one of its key brands, covering the entire lifecycle from raw material extraction to end-of-life.

Further, comprehensive Cradle-to-Grave LCA studies are currently in progress, leveraging initial findings and simulations to enhance data accuracy and expand coverage across product portfolios.

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.**

   Emami Limited periodically evaluates potential social and environmental risks associated with its products and manufacturing processes through internal assessments and life cycle–based considerations. Key concerns identified include the use of organic solvents during processing, which may pose health and environmental risks. In response, the Company is undertaking process redesign and optimisation initiatives to minimise solvent dependency and enhance workplace safety.

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

   The Company continues to promote responsible resource utilisation and circularity across its operations by encouraging the use of recyclable and reusable input materials wherever technically and commercially feasible. Given the nature of the Company's predominantly Ayurvedic and herbal formulations, the production process primarily relies on natural ingredients and specialised packaging materials where opportunities for recycled input integration are currently limited without compromising product quality, safety and regulatory compliance. Nevertheless, the Company remains committed to exploring sustainable sourcing practices, packaging optimisation and increased use of environmentally responsible materials as part of its long-term sustainability journey.

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 2025-26			FY 2024-25		
	Reused (MT)	Recycled (MT)	Safely Disposed (MT)	Reused (MT)	Recycled (MT)	Safely Disposed (MT)
Plastics (including packaging)	-	7250	6275	-	6051	7210
E-waste	-	-	-	-	-	-
Hazardous Waste	-	-	303.42	-	-	715
Other Waste	-	-	-	-	-	-

*Modified 2024-25 Recycled & safely disposed qty. Earlier we used assumption to mention total Cat-1 as recycled qty whereas Cat-2 & cat-3 target as Safely disposed however I feel this split is based on Recycle & EOL target specified and delivered as per CPCB. Used same principle for 2025-26.

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

   Not Applicable

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 insurance		Accident insurance		Maternity benefits		Paternal benefits		Daycare facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent employees											
Male	1876	1316	70.1%	1876	100%	NA	NA	-	-	-	-
Female	214	131	61.2%	214	100%	214	100%	NA	NA	214	100%
Total	2090	1447	69.2%	2090	100%	214	10.23%	-	-	214	10.23%
Other than permanent employees											
Male	63	15	23.81%	63	100%	NA	NA	-	-	-	-
Female	6	0	0.0%	6	100%	6	100%	NA	NA	6	100%
Total	69	15	21.7%	69	100%	6	8.69%	-	-	6	8.69%

A section of employees is 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 insurance		Accident insurance		Maternity benefits		Paternal benefits		Daycare facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent workers											
Male	823	534	64.88%	823	100%	NA	NA	-	-	-	-
Female	184	141	76.6%	184	100%	184	100%	NA	NA	184	100%
Total	1007	675	67.03%	1007	100%	184	18.27%	-	-	184	18.27%
Other than permanent workers											
Male	1802	1802	100%	1802	100%	NA	NA	-	-	-	-
Female	479	479	100%	479	100%	479	100%	NA	NA	479	100%
Total	2281	2281	100%	2281	100%	479	20.99%	-	-	479	20.99%

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 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of the total revenue of the company	0.27%	0.12 %

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

Benefits	FY 2025-26			FY 2024-25		
	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%	100%	100%	100%	Yes
Gratuity	100%	100%	100%	100%	100%	Yes
ESI*	8%	26.81%	100%	17%	79%	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?**

During the reporting period, an accessibility assessment of the corporate office was carried out to evaluate alignment with applicable accessibility standards. The assessment confirmed that the office adequately supports individuals with non-ambulatory and semi-ambulatory disabilities. Further, areas identified for improvement have been addressed, and necessary enhancements have been implemented to strengthen inclusivity.

All other office locations continue to be designed with accessibility considerations, enabling barrier-free movement for individuals with diverse mobility needs. In line with our ongoing commitment to inclusivity and continuous improvement, a comprehensive accessibility audit covering all office locations is planned for the current financial year.

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 2025-26	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male*	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

*No male employees availed parental leave during the reporting period; therefore, the return-to-work and retention rates are not applicable.

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 Other than permanent employees	Yes, Emami Limited has a formal grievance redressal policy that ensures all employees have the opportunity to raise concerns without fear of retaliation or reprisal. Employees are encouraged to report grievances—either in writing or verbally—to their reporting manager. If the concern remains unresolved, it may be escalated to the HR function or raised by bypassing the immediate reporting hierarchy.
Permanent workers Other than permanent workers	Yes, workmen are also covered under the grievance redressal policy. Emami Limited recognises the right to freedom of association and collective bargaining, and has established worker unions across its manufacturing units, which provide an additional channel for grievance resolution. Furthermore, statutory bodies such as the POSH (Prevention of Sexual Harassment) Committees are constituted at each unit and the Head Office to address complaints effectively.

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

Category	FY 2025-26			FY 2024-25		
	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	2090	13	0.62%	2162	16	0.74%
Male	1876	10	0.53%	1959	12	0.61%
Female	214	3	1.40%	203	4	1.98%
Total Permanent Workers	1007	1007	100%	1055	970	91.94%
Male	823	823	100%	861	776	90.13%
Female	184	184	100%	194	194	100%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total A	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	No. (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1939	1939	100%	1645	84.84%	2019	2019	100%	1226	61%
Female	220	220	100%	176	80.00%	210	210	100%	190	90%
Total	2159	2159	100%	1821	84.34%	2229	2229	100%	1416	64%
Workers										
Male	2625	2625	100%	823	31.35%	2999	2999	100%	861	29%
Female	663	663	100%	184	27.75%	798	798	100%	194	24%
Total	3288	3288	100%	1007*	30.63%	3797	3797	100%	1055	28%

* Reporting covers only permanent workers. While programs extend to contractual workers, their participation is not included due to measurement constraints.

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

Employees	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	1876	1661	88.54%	1959	1616	82.49%
Female	214	183	85.51%	203	183	90.15%
Total	2090	1844	88.23%	2162	1799	83.21%
Permanent Workers*						
Male	823	69	8.38%	861	73	8.48%
Female	184	3	1.63%	203	3	1.48%
Total	1007	72	7.15%	1055	76	7.20%

*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 Ltd. has successfully integrated a comprehensive Occupational Health and Safety (OH&S) Management System across its entire manufacturing footprint, ensuring a structured approach to employee protection. This framework is anchored by a Board-approved policy that prioritizes the holistic well-being of the workforce and commits the organization to exceeding basic legal mandates by adhering to elite international benchmarks. To operationalize these goals, the company utilizes a management system modelled after the ISO 45001 standard, which facilitates the tracking of progress through quantifiable targets and specific performance metrics. These indicators include safety engagement levels, frequency rates of occupational injuries, results from safety audits, and the documentation of near-miss events, all of which undergo consistent monitoring.

Beyond formal systems, the company actively nurtures a robust safety culture by championing behaviour-based initiatives that empower both permanent and contract staff to identify risks proactively. Extensive educational programs are provided to ensure everyone is well-versed in hazard recognition, standardized safety procedures, and emergency protocols. Central to this culture is a transparent communication environment where workers can voice safety anxieties without the threat of reprisal, further reinforced by the annual celebration of events like National Safety Week, National Fire Service Week, and World Environment Day.

Supplementary measures further strengthen this environment, including a formal reporting mechanism that allows employees to highlight workplace dangers or hazardous behaviors and grants them the authority to withdraw from unsafe situations. Furthermore, this commitment to safety extends outward to the supply chain, as the company actively collaborates with contractors and suppliers to ensure they meet established OH&S expectations. To sustain momentum, the organization also maintains a recognition program that rewards safe operational practices and acknowledges individual contributions toward enhancing the safety landscape.

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

The prioritization of a secure and risk-neutral environment serves as a fundamental pillar of operations at Emami Ltd., where a strategy focused on prevention and prediction guides the pursuit of a long-term Zero Harm objective across all sites. This vision is supported by a comprehensive Hazard Identification and Risk Assessment (HIRA) protocol applied to every process, ensuring that potential threats are intercepted and neutralized through early control measures. For activities that fall outside standard routines or carry elevated risk levels, the company enforces a rigorous Work Permit System, requiring exhaustive risk validation and detailed evaluations before any work begins to protect both the workforce and physical assets.

To cultivate a workplace defined by collective vigilance, the organization empowers employees, contractors, and visitors alike to identify and disclose hazardous conditions or behaviors. This participatory approach is modernized through a digital hazard-reporting platform integrated into manufacturing units, utilizing strategically placed QR codes that allow for immediate reporting via a mobile interface. Once a report is generated, it initiates an automated sequence that manages risk evaluation, creates action plans, and tracks the resolution process to completion. By merging such innovative technological solutions with a deep-seated commitment to awareness, Emami Ltd. continues to evolve its safety framework, ensuring that accountability and responsiveness remain central to its protective mission.

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

Yes, Emami Ltd. has established highly structured channels that empower the entire workforce to disclose recognized hazards or potential dangers without any fear of reprisal. Following the submission of such reports, the company employs a systematic evaluation process to ensure that mitigation strategies are applied swiftly, effectively neutralizing or managing the identified risks. This robust reporting framework not only covers existing work-related threats but also actively invites personnel to contribute their own suggestions for enhancing safety protocols. To support this, every worker is provided with extensive training on hazard recognition and response, ensuring that all individuals, regardless of their specific role, possess the necessary competencies to address unsafe conditions.

The organization further drives engagement by integrating employees into consistent safety dialogues, including frequent toolbox talks and broad awareness campaigns. Central to this inclusive approach is the dedicated Safety Committee established at each manufacturing site, led by the Plant Head and featuring a balanced representation of both management and shop-floor staff. This committee functions as a vital forum for transparent communication, reinforcing a sense of mutual responsibility for the health and safety of the collective workplace. Meeting at regular intervals, the committee scrutinizes the efficacy of current safety measures, identifies operational gaps, and reviews findings from incident or near-miss investigations. These periodic assessments serve as a engine for continuous improvement, allowing the organization to refine its protocols, adopt cutting-edge industry practices, and steadily advance its overall safety performance within a transparent and proactive corporate culture.

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

Yes, A significant portion of the workforce at Emami Ltd. is enrolled in the Employees' State Insurance Scheme (ESIC), in accordance with the mandates of the Employees' State Insurance Act of 1948. This integrated social security system ensures that staff members have access to an extensive array of medical and healthcare resources that go well beyond the scope of workplace-related injuries or professional diseases. Through this framework, personnel are entitled to various non-occupational health benefits, encompassing general medical treatments, comprehensive maternity care, and sustained healthcare assistance. By offering both clinical support and financial security during times of illness, disability, or pregnancy, the scheme plays a vital role in preserving the health, welfare, and personal dignity of employees outside of their professional duties. For those team members who do not fall under the criteria for ESIC enrollment, the company ensures their protection by providing independent medical insurance coverage, thereby maintaining a consistent standard of healthcare accessibility for the entire workforce

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	0.16	0.32
	Workers		
Total recordable work-related injuries	Employees	0	0
	Workers	2	2
No. of fatalities	Employees	0	0
	Workers		
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers		

*Including in the contract workforce

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

Emami Ltd. underscores its profound dedication to the well-being of its workforce by maintaining ISO 45001 certification across every one of its manufacturing sites, a distinction that confirms its adherence to globally established benchmarks for occupational health and safety. To ensure a secure and healthy atmosphere for both staff and partners, the company operates under a sophisticated safety architecture centered around six foundational principles: Management Commitment, Policies and Procedures, Training and Awareness, Hazard Assessment, Incident Investigation, and Monitoring and Review.

The interplay between these principles creates a closed-loop ecosystem where each element reinforces the others to maintain a secure environment. It begins with Management Commitment, which provides the necessary resources and cultural mandate for Policies and Procedures to be established. These formal guidelines are then translated into practical knowledge through Training and Awareness, ensuring that the workforce is capable of executing the company's safety vision. Once the personnel are trained, they actively participate in Hazard Assessment, a proactive stage where potential risks are identified before they cause harm. If a failure occurs despite these precautions, Incident Investigation serves as a diagnostic tool to find the root cause, preventing the same mistake from happening twice. Finally, Monitoring and Review acts as the overarching quality control mechanism, using data and audits to evaluate the effectiveness of the other five principles. This constant evaluation feeds back into the Management Commitment and Policy stages, creating a cycle of continuous improvement that adapts to new challenges and elevates overall safety standards.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of 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%
Health and Safety	100%

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.

Emami Limited maintains a rigorous commitment to a workplace free from injury, guided by its formalized ZERO - HARM policy. If an accident occurs despite these preventative measures, the company's skilled Health, Safety, and Environment team collaborates with specific departmental leads and relevant staff to execute an exhaustive root cause investigation. This process is designed to pinpoint every contributing factor and establish robust corrective actions for each identified risk. During the current reporting cycle, the organization documented two Lost Time Accidents, which were primarily attributed to the buildup of static electricity and lapses in following established safety protocols.

To mitigate these risks and prevent recurrence, several technical and procedural enhancements have been standardized across every manufacturing site:

- The installation of automated discharge stations to neutralize static electricity before employees engage with highly combustible mixtures.
- The placement of dissipation devices at the entryways of all zones where flammable liquids are managed.
- The implementation of properly grounded stations to ensure the safe storage of industrial utensils.
- The enforcement of tighter access control measures to eliminate unauthorized personnel movement in sensitive areas.
- The initiation of comprehensive reinforcement training to ensure all staff members are fully aligned with critical safety parameters

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 undertakes periodic performance and compliance reviews of its value chain partners to assess adherence to applicable statutory and regulatory requirements. The Company promotes accountability and transparency across the supply chain through structured engagement and guidance. Payments to value chain partners are processed only after submission of documentary evidence of statutory dues compliance.

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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
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 offers transition support programs to facilitate continued employability for employees reaching retirement age. The Company has instituted a structured retainer scheme for employees approaching retirement. The Human Resources team informs the respective Functional Head at least three months prior to an employee's retirement, following which necessary approvals are obtained to assess the individual's competencies and determine suitable retention terms based on their performance during their tenure.

Subject to the Functional Head's approval, employees may be retained for a period of six months or longer, as deemed appropriate. The retainer arrangements are categorised as follows:

- **Full-time Retainer Scheme:** Employees are re-engaged post-retirement for a period exceeding six months and are eligible for employee benefits in accordance with Company policy.
- **Part-time Retainer Scheme:** Employees are re-engaged post-retirement for a period of up to six months and are eligible for limited benefits, subject to management discretion.

5. **Details on assessment of value chain partners:**

During the reporting period, the assessment programme introduced to evaluate value chain partners against the nine principles of the National Voluntary Guidelines for Responsible Business Conduct (NVGRCB) continued to be implemented across all direct suppliers and direct customers. The assessment process for the identified partner network is ongoing.

The figures presented below indicate the proportion of value chain partners whose evaluations covering all nine principles have been completed during the year.

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	A new assessment program covering all 9 National Voluntary Guidelines for Responsible Business Conduct was prepared in FY24-25. 68% of suppliers and 51% of distributors have been assessed.
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.**

Not Applicable

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 a structured process for identification of key stakeholder groups under its approved stakeholder engagement framework within the ESG Policy. The identification process considers factors such as dependency, influence, responsibility, vulnerability, and materiality, covering stakeholders that have direct or indirect impact on the Company's 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	• Consistent brand communication and advertising • Participation in engagement events • Presence across exhibitions, fairs, and salon channels • Active outreach through social media platforms	Continuous	• Quality and affordability of products • Quick and effective complaint resolution • Product features & efficacy
Government and competent authorities	No	• Inspections and Audits on a requirement basis • Compliance reports	Need-Basis	• Legal and regulatory compliance; • Social and environmental responsibility; • Contribution towards taxes and statutory levies
Employees and Workers	No	• Health and well-being initiatives • Safety awareness programs • Performance appraisal and feedback systems • Outdoor engagement activities • Grievance and concern redressal mechanisms • Induction and learning sessions • Commemorative and cultural celebrations • Communication channels: emails, meetings, and notice boards	Continuous	• Fosters learning-driven growth and career advancement while recognising and appreciating employee contributions. • Upholds respect for individual rights and dignity. • Committed to maintaining high standards of safety, cybersecurity, and emergency preparedness. • Promotes a healthy, inclusive, and supportive workplace environment.

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
Suppliers	No	• Face to face meeting with suppliers and vendors • E-mail, Phone Communication • Vendor assessment and audit • Suppliers meet	Periodically and need based	• Business review (Price, Service & Quality) • Sustainability initiative • Safety management • Ethics and transparency
Investors and Shareholders	No	• Investor and analyst presentations and conference calls • Media releases • Quarterly presentations and published results • Annual General Meetings • Investor section of the Corporate Website • Designated Email ID and system for registering and redressal of investor complaints • Roadshows	Quarterly and Need basis	• Growth in revenue, EBITDA, and returns on investment • Gearing, solvency, and liquidity position • Security over assets, ethical stewardship of investments, and good corporate governance • Transparent disclosure • Improvements in ESG disclosure
CSR Beneficiaries & Local Communities	Yes	• CSR Centres • Community need assessment • Frequent Community Visits & Meetings • Awareness & Information SMS • Awareness & Information Pamphlets	On a need basis	• Affordable health care Access • Hygiene & sanitation facilities • Quality education opportunities – through school infrastructure development, Smart classroom setup, Teachers' training etc. • Career counselling students • Skill development for Livelihood enhancement • Sporting Dreams: Promotion of Sports for community engagement and leadership development among students

Leadership Indicators

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

Emami Limited has established mechanisms for stakeholder consultation on economic, environmental, and social matters.

The Board and senior management engage with key stakeholders to understand their perspectives on ESG-related matters and associated business implications. While discussions with investors and shareholders primarily focus on economic matters, broader stakeholder engagement mechanisms address environmental and social topics. Key feedback and insights arising from such consultations are periodically reviewed by the Board and management and are considered in strategic planning, sustainability initiatives, and business decision-making processes.

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

Yes, stakeholder consultation is used to support the identification and management of environmental and social topics.

Emami Limited considers stakeholder inputs as part of its materiality assessment and sustainability planning processes. Feedback received through stakeholder consultations is evaluated alongside the Company's sustainability objectives, business strategy, policy framework, and market considerations to assess the relevance of material topics. The identified priorities are reviewed by senior management and subsequently integrated into strategic initiatives, policies, and operational planning, as appropriate.

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

Emami Limited engages with vulnerable and marginalized stakeholder groups through need-based assessments and community consultations in areas of operation and project implementation. The Company undertakes need assessments to understand local requirements and engages with community members, civil society organisations, NGOs, and subject matter experts while planning CSR and social infrastructure initiatives. Feedback received through such engagements is considered in project design and implementation to ensure that community concerns and expectations are appropriately addressed.

PRINCIPLE: 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	2090	2090	100%	2162	2162	100%
Other than permanent	69	69	100%	67	67	100%
Total employees	2159	2159	100%	2229	2229	100%
Workers						
Permanent	1007	1007	100%	1055	1055	100%
Other than permanent	2281	2281	100%	2742	2742	100%
Total workers	3288	3288	100%	3797	3797	100%

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

Category	FY 2025-26					FY 2024-25				
	Total A	Equal to minimum wage		More than minimum wage		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	No. (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	2090	-	-	2090	100%	2162	-	-	2162	100%
Male	1876	-	-	1876	100%	1959	-	-	1959	100%
Female	214	-	-	214	100%	203	-	-	203	100%
Other than permanent	69	-	-	69	100%	67	-	-	67	100%
Male	63	-	-	63	100%	60	-	-	60	100%
Female	6	-	-	6	100%	7	-	-	7	100%
Workers										
Permanent	1007	-	-	1007	100%	1055	-	-	1055	100%
Male	823	-	-	823	100%	861	-	-	861	100%
Female	184	-	-	184	100%	194	-	-	194	100%
Other than permanent	2281	2281	100%	-	-	2742	2742	100%	-	-
Male	1802	1802	100%	-	-	2138	2138	100%	-	-
Female	479	479	100%	-	-	604	604	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	4	709.35	1	512.16
Key managerial personnel	2	202.54	-	-
Employees other than BoD and KMP	1876	7.91	214	6.66
Workers	823	3.23	184	3.18

* Whole-Time Directors

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	12.07%	11.44%

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 Company has designated the Chief Human Resources Officer (CHRO) as the focal point responsible for addressing any human rights impacts or issues arising from or contributed to by its business operations.

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

The Company has established a formal grievance redressal mechanism that enables employees to raise human rights–related concerns without fear of retaliation. Employees may report grievances to their reporting manager, with a structured escalation matrix in place for unresolved issues.

This mechanism is supported by a documented Human Rights Policy aligned with the Universal Declaration of Human Rights, the International Labour Organization (ILO) core conventions, and the United Nations Guiding Principles on Business and Human Rights (UNGPs). The Chief Human Resources Officer (CHRO) is responsible for overseeing the investigation of such concerns and ensuring that appropriate corrective actions are implemented.

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

	FY 2025-26			FY 2024-25		
	Filled 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	1	1	Resolved subsequently	0	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 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees/ workers	0.11%	0
Complaints on POSH upheld	1	0

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

The Company has instituted mechanisms to protect complainants from any adverse consequences in cases of discrimination and harassment. In accordance with the POSH Act, it maintains a strict zero-tolerance stance on sexual harassment, allowing aggrieved individuals to report concerns to the Internal Complaints Committee (ICC), which is empowered to investigate complaints and recommend appropriate action.

For other concerns, a formal Grievance Redressal Policy is in place, ensuring that employees can raise issues without fear of retaliation. The policy provides channels for reporting to the immediate reporting manager, along with a defined escalation matrix for further resolution, if required.

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

Yes, human rights requirements form part of Emami Limited's business agreements and contracts. The Company's Human Rights Policy forms an integral part of its policy framework, and adherence to the same is incorporated within applicable contracts and business 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 2025–26, while no existing business processes were modified in response to human rights grievances or complaints, the Company introduced a formal Grievance Redressal Policy as part of its CARE ESG Policy Framework. This initiative strengthens the mechanism for addressing human rights concerns and reinforces our commitment to responsible business practices.

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

Human rights due diligence is embedded within the Company's business operations. Its scope extends across all operational activities, which are aligned with the Universal Declaration of Human Rights, the International Labour 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, The Company complies with the requirements of the Rights of Persons with Disabilities Act, 2016 with respect to accessibility for persons with disabilities. Its premises are designed to enable safe and unobstructed access for individuals with diverse mobility needs. The corporate office has been assessed and found accessible for individuals with non-ambulatory and semi-ambulatory impairments, and assessments for other locations are planned.

4. Details on assessment of value chain partners:

In FY 2025–26, the Company introduced a comprehensive evaluation framework to assess its value chain partners in alignment with the nine principles of the National Guidelines for Responsible Business Conduct (NGRBC). The assessment scope covers all direct suppliers and direct customers, with the evaluation process initiated across the identified partner network. The data presented below indicates the proportion of value chain partners for whom assessments, covering all nine NGRBC principles, have been completed.

	% Of value chain partners (by value of business done with such partners) that were assessed
Child labour	A new assessment program covering all 9 National Voluntary Guidelines for Responsible Business Conduct was prepared in FY24-25. 68% of suppliers and 51% of distributors have been assessed in FY25-26.
Forced labour	
Sexual harassment	
Discrimination at workplace	
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:**

	FY 2025-26	FY 2024-25
Renewable Energy		
Total electricity consumption (A) [GJ]	5458	4,725*
Total fuel consumption (B) [GJ]	18210	18,873
Energy consumption through other sources (C) [GJ]	-	-
Total energy consumption (A+B+C) [GJ]	23668	23,597
Non- Renewable Energy		
Total electricity consumption (D) [GJ]	67659	75,778
Total fuel consumption (E) [GJ]	20679	23,855
Energy consumption through other sources (F) [GJ]	-	-
Total energy consumption(D+E+F) [GJ]	86722	97,000*
Total energy consumption (A+B+C+D+E+F)	110389	1,20,597*
Energy intensity per rupee of turnover (Total energy consumed / revenue from operations) (GJ/ ₹ crore)	36.22	38.61
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/ $ crore) *(Total energy consumed / Revenue from operations adjusted for PPP)	748.24	797.67*
Energy intensity in terms of physical output (Total Energy Consumption / Total Metric Ton of Production) (GJ/MT)	2.89	3.57

* Solar consumption for FY25 has been revised to exclude export units. Double counting of HSD usage and diesel generator electricity has also been corrected. Prior year data has been aligned for consistency.

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

Yes. Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. conducted third-party assurance of core BRSR parameters covering both plant operations and Head Office.

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.**

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	146217	1,72,249
(iii) Third-party water	12808	19,808
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,59,025	1,92,057
Total volume of water consumption (in kilolitres)	1,20,124	1,42,181

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover (total water consumption/ revenue from operations) (kilolitres/₹ crore)	39.41	45.51
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (kilolitres/ $ crore)* (total water consumption/ revenue from operations adjusted for PPP)	814.23	937.70
Water intensity in terms of physical output (Total Water Consumption /Total Metric Ton of Production) (kL/MT)	3.15	4.22

*Water consumption data for FY 2024–25 has been revised in accordance with the SEBI circular to ensure consistency.

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

Yes.

Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters as part of the Company's sustainability reporting process.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface Water		
No treatment	-	-
With treatment – Through Effluent Treatment Plant	4635	3486
(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	10,978	8,661
(v) Others		
No treatment	-	-
With treatment – please specify the level of treatment	24,108	37,729
Total Water discharged (in kilolitres)	39,721	49,876

*For the current year, water discharge data has been segregated. In the previous year, all discharged water - except that treated through the ETP, was reported under the surface water category.

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

Yes.

Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters, including water consumption and treatment data, across all manufacturing units as part of the Company's sustainability reporting process.

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism across its manufacturing units. The approach focuses on maximizing reuse of treated wastewater within operations, thereby minimizing freshwater intake and reducing dependency on groundwater resources.

All manufacturing units operate in compliance with applicable regulatory requirements, including Consent to Operate (CTO) conditions, ensuring effective implementation and monitoring of ZLD practices.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Metric Tonnes	0.054	0.06
SOx	Metric Tonnes	6.807	8.76
Particulate Matter (PM)	Metric Tonnes	1.808	2.09

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

Yes. Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters, including greenhouse gas emissions data, across all manufacturing units as part of the Company's sustainability reporting process.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,488	1,794
Total Scope 2 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	13,135	14,548
Total Scope 1 and Scope 2 emissions per rupee of Turnover	tCO2e/ ₹ crore	4.8	5.23
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations adjusted for PPP)	tCO2e/ $ crore	99.12	108.09
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	0.38	0.48

*The revenue from operations for FY 2024-25 and FY 2025-26 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.

Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters, including greenhouse gas emissions data, across all manufacturing units as part of the Company's sustainability reporting process.

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

Yes. The Company has undertaken multiple initiatives to reduce Greenhouse Gas (GHG) emissions across its operations. Key measures include the transition from high-emission fuels such as Light Diesel Oil (LDO) and Furnace Oil (FO) to cleaner fuel alternatives, resulting in a reduction in direct emissions.

The Company has also increased the adoption of renewable and green energy sources, including solar energy and bio-briquettes, thereby improving the sustainability of its energy mix. Further, a gradual shift towards cleaner fuels such as natural gas across manufacturing units is being implemented to minimize environmental impact.

In addition, the Company continues to focus on enhancing energy efficiency through process optimization, equipment upgrades, and periodic energy audits. These initiatives collectively contribute to reducing GHG emissions and support long-term operational sustainability.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (In metric tonnes)		
Plastic waste (A)	296.48	333.67*
E-waste (B)	2.53	2
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.89	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Chemical Sludge from ETP)	640.99	1015
Other Non-hazardous waste generated (H). (Paper Waste) (Break-up by composition i.e., by materials relevant to the sector)	1297.34	1,132
Total (A+B + C + D + E + F + G + H)	2238.23	2482.67*
Waste Intensity per rupee of turnover (metric tonnes/₹ crore) (Total waste generated / revenue from operations)	0.73	0.79
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (metric tonnes/ $ crore)* (Total waste generated / revenue from operations adjusted for PPP)	15.17	16.42
Waste intensity in terms of physical output	0.06	0.07
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)	1596.35	1467.67
(ii) Re-used	-	-
(iii) Other recovery operations	0.89	-
Total	1597.24	1467.67
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	640.99	1015
Total	640.99	1015

* From this year onward, plastic waste data includes only waste generated from operations (units and business locations) and excludes post-consumer waste. The previous year's data has been revised accordingly for consistency.

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.

Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters, including waste management data, across all manufacturing units as part of the Company's sustainability reporting process.

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.

The Company has adopted a structured and technology-enabled waste management approach based on the 5R principles—Record, Reduce, Reuse, Recycle, and Reject. All waste streams generated across facilities are systematically tracked to enable effective monitoring and timely interventions. Efforts are focused on minimizing waste generation at source, with implementation of various initiatives to promote reuse within operations, including the utilization of treated effluent water.

Recycling remains a key focus area, with continuous efforts to enhance the recyclability of packaging and other materials. Non-recyclable waste is disposed of in accordance with applicable regulatory requirements.

To reduce the use of hazardous and toxic chemicals, the Company regularly reviews and improves its product formulations and manufacturing processes, with a preference for safer, non-toxic, and environmentally friendly alternatives. Adequate measures are in place for the safe handling, storage, and disposal of hazardous waste, in compliance with applicable safety standards and environmental regulations, thereby minimizing risks to human health 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:

The Company remains committed to sustainable growth and responsible environmental management across its operations. Environmental Impact Assessments (EIAs) are undertaken for new projects and significant expansions, wherever applicable, in accordance with prevailing environmental laws, regulations, and regulatory requirements.

These assessments evaluate potential environmental impacts, including air emissions, water usage and discharge, waste generation, and impacts on surrounding ecosystems. The findings are submitted to the relevant regulatory authorities, including State Pollution Control Boards, and projects are undertaken only after obtaining the necessary environmental clearances and consents.

Further, the outcomes of such assessments are integrated into project planning and execution to ensure effective implementation of mitigation measures. This approach enables the Company to minimize its environmental footprint while maintaining compliance and aligning with established sustainability practices.

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. The Company is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and the rules framed thereunder.

No instances of non-compliance were reported during the financial year.

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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	22,231	31,927
(iii) Third-party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	22,231	31927
Total volume of water consumption (in kilolitres)	20,430	29100*
Water intensity per rupee of turnover (kilolitres/ ₹ crore)	6.70	9.31
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
with treatment – please specify level of treatment	-	2827
(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	1801	-
Total water discharged (in kilolitres)	1801	2827

*Water consumption data for FY 2024–25 has been revised in accordance with the SEBI circular to ensure consistency.

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

Yes.

Independent assurance has been carried out by an external agency during the year. SGS India Pvt. Ltd. has provided reasonable assurance for core BRSR parameters, including water consumption data, as part of the Company's sustainability reporting process.

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

Parameter	unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	210713.42	178152
Total Scope 3 emissions per rupee of turnover	tCO2e/ ₹ crore	69.13	57.04

*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	Location	Details of the initiative (Web Link, if any, may be provided along with a summary)	Outcome of the initiative
1	Water Stewardship & Conservation	Amingaon Unit	• Rainwater harvesting systems to reduce groundwater abstraction. • Installation of overhead tanks, pressure reduction, and low-flow fixtures. • Reuse of RO reject water after filtration and QC checks. • Optimization of CIP (Clean-in-Place) systems.	Achieved up to 20% reduction in . water consumption year-on-year
2	Energy Efficiency & Climate Action	Amingaon, Pantnagar & Pacharia Units	• Timer-based automation for shrink tunnels, AHUs, and HVAC systems. • Installation of VFDs on compressors, pumps, and chillers. • Optimization of cooling towers, chillers, and pump operations.	• Significant electricity savings (up to 2.2 lakh units/year per initiative). • Carbon emission reductions (up to 180 MT CO_2/year).
3	Renewable Energy & Fuel Transition	Pantnagar Unit	• Installation of solar power plants for captive green energy generation. • Solar water heaters for boiler feed pre-heating. • Conversion of boiler fuel from HSD to Natural Gas.	• ~12% green electricity contribution. • CO_2 emission reduction of up to 23%.
4	Sustainable Packaging & Circular Economy	Organization wide	• Replacement of conventional polybags with biocompostable packaging. • Reduction of virgin plastic using $CaCO_3$ (Limex) filler in rigid containers.	Reduction of ~220 tons plastic/year (bio compostable films). Reduction of ~130 tons virgin polymer/year.
5	Wastewater Treatment & Biodiversity	Manufacturing Units	• ETP upgrades: DAF systems, buffer tanks, oil & grease separation. • Process standardization and elimination of chemical overuse. • Creation of aquaculture/fishpond systems using treated water.	Stable compliance with discharge norms. Demonstration of ecological safety and biodiversity protection.

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

Yes. The Company has a Business Continuity and Disaster Management Plan in place to address a range of potential disruptions, including natural disasters (such as cyclones, earthquakes, and floods), civil disturbances, operational and facility failures, and health and safety emergencies.

The plan includes defined protocols with step-by-step response actions, clearly assigned roles and responsibilities, and specified timelines to ensure effective incident management. An Emergency Response Team, along with a designated Works Main Controller (WMC), is in place to coordinate and manage emergency situations, ensuring continuity of operations and safeguarding of employees and assets.

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.**

   Emami Limited does not have any formal assessment mechanism to monitor the environmental impact of value chain partners' activities. However, the Company is evaluating the process of developing a Supplier Code of Conduct encompassing all business partners, to bind the concerned parties for abiding necessary socio-environment norms applicable for the geography of operation

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

   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:**

Sl 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

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.

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 FY 2025-26 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 FY 2025-26, no projects were undertaken that required Rehabilitation and Resettlement (R&R).

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

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

All plants of the Company engage regularly with the local community through both structured and informal interactions. Grievances raised by community members are addressed on an ongoing basis through these engagements.

A Grievance Redressal Policy specific to CSR projects has been put in place, outlining the objectives, procedures, and timelines for addressing concerns raised by the communities served.

At present, the CSR implementing team follows an anecdotal process to collect community feedback, including capturing testimonials through voice and video. In addition, feedback/complaint boxes have been installed at CSR centres managed by Emami Foundation to receive suggestions for service improvement and to record specific complaints, if any.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	13.93%	13.70%
Directly from within India	38.38%	35.25%

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	FY2025-26	FY 2024-25
Rural	13.8%	13.69%
Semi-Urban	4.5%	14.65%
Urban	7.89%	11.57%
Metropolitan	73.8%	60.09%

*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 ₹)
01	Madhya Pradesh	Singrauli [Chitrangi Block; Budhadol Village]	Rs. 17,407
02	Madhya Pradesh	Singrauli [Chitrangi Block; ara Village]	Rs. 17,224

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

Emami Limited's ESG Framework Policy on product lifecycle sustainability lays down the guiding principles for responsible sourcing. The Company prioritises procurement of raw materials and finished products from local suppliers and farmers to support local livelihoods. Emami Limited engages with farmers to promote sustainable practices and strengthen their adaptive capacity for cultivation of medicinal herbs. The Company also undertakes awareness and training initiatives on crop quality, safety, and protection to enhance long-term sustainability.

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.**

Sl. 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
Health and Sanitation (Health OPD, Outreach Camp, Sanitation Project)	1.36 Lacs	100%
Community Service – (Hunger Mitigation, Emergency response, Disaster Management, PWD Welfare)	6.36 Lacs	100%
Education And Skill Development	0.24 Lacs	100%
Total	7.96 Lacs	

Healthcare:

Emami Foundation works to make quality healthcare accessible to underserved communities through a blend of Ayurveda, Allopathy, Homoeopathy, Eye Care, Physiotherapy, and Yoga. Its initiatives include diabetes and eye care programmes, mobile health services under Project Sanjeevani, general health camps, cancer screening drives, and support for critically ill patients across West Bengal.

Education:

The Foundation focuses on improving access to quality education for children from underserved backgrounds. Through teacher training, digital classrooms, after-school support centres, STEM exposure, career counselling, and rural education initiatives, it aims to create better learning opportunities and reduce educational gaps.

Vocational Training & Women's Empowerment:

Emami Foundation provides skill-based vocational training to help young people become financially independent. Training programmes in areas such as Beauty Therapy, Apparel Design, Accounting, Spoken English, and BFSI are supported by initiatives that encourage women's entrepreneurship, digital literacy, and self-reliance.

Community Service & Social Upliftment:

Through programmes like Emami Save Life, the Foundation supports vulnerable communities with food distribution, healthcare assistance, disaster relief, nutrition support, and care for homeless and elderly individuals — reflecting its commitment to community welfare and social responsibility.

Art, Culture & Sports:

The Foundation promotes art, culture, and community engagement through the Kolkata Centre for Creativity (KCC), which hosts workshops, exhibitions, performances, and artisan initiatives. Its Sporting Dreams programme encourages young sporting talent from rural communities, while support for animal welfare reflects a broader commitment to social well-being.

PRINCIPLE: 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

Complaint Handling Process:

Receipt and Registration of Complaints:

Emami Ltd. has implemented a structured and robust complaint management system. Complaints received through telephone or email are formally acknowledged and recorded in the internal complaint portal, with each case assigned a unique tracking number. Queries raised during live calls are generally resolved in real time, while email complaints are acknowledged within 24–48 hours. All registered complaints are subsequently routed to the relevant internal teams and/or manufacturing units for detailed review and investigation.

Investigation and Resolution:

All complaints are investigated at the respective manufacturing locations. Findings, along with corrective and preventive actions (CAPA), are documented in a structured format. Resolution timelines are determined based on severity classifications—High, Medium, or Low—and all reports are reviewed and approved by the Corporate Quality Assurance (CQA) team within defined timelines.

Complaint Closure:

The CQA team conducts a comprehensive review of investigation outcomes and finalises resolution remarks. Responses are communicated to complainants through formal email. Where applicable, replacement of defective products is arranged via courier or through direct interaction.

Customer Feedback Mechanism:

Following closure, feedback is sought from complainants through a structured questionnaire shared via email. In cases where no response is received, up to two reminders are issued. If there is still no response, the complaint is considered closed.

Monitoring and Reporting:

Complaint data, including trends and the status of corrective actions, is continuously monitored and reviewed at the management level on a monthly basis to ensure effectiveness and drive continuous 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	100% *
Safe and responsible usage	100%
Recycling and/or safe disposal	83%

*All products carry relevant statutory, consumer safety and usage-related information in compliance with applicable regulatory requirements. Product disclosures include details relating to composition, safe usage, storage, packaging and other consumer-relevant information.

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Consumer Complaints	185	0	-	262	0	-

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls		

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 framework / policy relating to cyber security and information security. However, a dedicated standalone Data Privacy Policy is currently under development and is being aligned with the requirements under the Digital Personal Data Protection framework. The same is expected to be formalized based on the outcome of the ongoing DPDP assessment. The Company's public privacy policy is available at: https://www.emamiltd.in/privacy-policy/

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

   During the reporting period, no material incidents were reported relating to cyber security or customer data privacy that required corrective action. Further, no penalties or regulatory actions were reported in relation to safety of products / services under this disclosure. The Company continues to strengthen its governance and compliance preparedness in the areas of cyber security and data privacy.

7. **Provide the following information relating to data breaches"**

   a) **Number of instances of data breaches -** Nil. No data breach incidents were reported during the reporting period.

   b) **Percentage of data breaches involving personally identifiable information of customers –** Not applicable, as no data breach incidents were reported during the reporting period.

   c) **Impact, if any, of the data breaches -** Not applicable, as no data breach incidents were reported during the reporting period.

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 websites, by reaching out to the external public through press release (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
   Group Website: www.emamigroup.com
   Facebook: https://www.facebook.com/EmamiLimited
   LinkedIn: https://www.linkedin.com/Company/emami-ltd/
   Instagram: https://instagram.com/emami.ltd?igshid=ZDdkNTZiNTM=
   YouTube: https://www.youtube.com/@EmamilimitedIndia

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

Emami Limited is committed to transparent communication that enables consumers to make informed purchasing decisions, in compliance with applicable industry regulations and marketing standards. Our approach focuses on building responsible brand perception while encouraging safe and appropriate product usage.

All essential information relating to consumer safety, product specifications, and legal requirements is clearly displayed on product packaging (primary or secondary) in an easily readable format. Where necessary, additional leaflets are provided to offer detailed information, including:

- Ingredient lists
- Usage instructions
- Precautions and cautions
- Storage guidelines
- Product-specific characteristics and behaviour

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.

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, product labelling reflects our strong commitment to transparency and consumer well-being, going beyond statutory requirements. While we fully comply with all applicable regulatory norms through a robust design and verification process, we also voluntarily provide additional information to enhance consumer trust.

Our packaging includes detailed disclosure of product ingredients often specifying their concentrations to support informed decision-making, especially for consumers with specific needs or sensitivities. We also provide clear usage instructions to ensure safe and effective application, along with relevant cautionary statements wherever applicable to promote responsible use and minimise potential risks.

This approach underscores our commitment to consumer awareness and responsible product stewardship.

4. 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)

Emami Customer Care, with contact details provided on every product pack, offers a comprehensive platform to address product-related queries and complaints, ensuring a high-quality consumer experience. In addition, the Company conducts annual brand surveys to assess brand health, consumer perception, and satisfaction levels.

We also analyse product ratings and reviews at both brand and individual product levels to capture feedback from e-commerce consumers. These insights support continuous product improvement and help build a robust innovation pipeline. Further, we engage regularly with channel partners to gather their feedback and better understand their perspectives and concerns.

*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.

Independent Reasonable Assurance Statement

Independent Assurance Statement to Emami Limited on its BRSR Core Indicators for FY 2025-26

The Board of Directors,
Emami Limited,
Emami Tower 687, Anandapur, E.M. Bypass,
Kolkata, 700107 - West Bengal, India.

Nature of Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Emami Limited (the 'Company') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared with following:

1. Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular (BRSR Core Framework for Assurance).
2. Greenhouse Gas Protocol Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Emami Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes, including all essential indicators as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social and sustainability report assurance. SGS India affirms our independence from Emami Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators (KPIs) within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include Manufacturing Units – 5 (Pacharia, Amingaon, Masat, Vapi, Pant Nagar), Corporate office – 1 (Kolkata), R&D Office – 1 (Kolkata) and other business location spread across different states in India.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and essential indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of ±5% based on the materiality threshold for Assumption/ estimation/ measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

Sr. No.	BRSR Core Attributes	BRSR Core Indicators
1	Greenhouse gas (GHG) footprint	• Total scope 1 emissions • Total scope 2 emissions • GHG emission intensity (scope 1 +2)
2	Water footprint	• Total water consumption • Water consumption intensity • Water discharge by destination and levels of treatment

Sr. No.	BRSR Core Attributes	BRSR Core Indicators
3	Energy footprint	• Total energy consumed • % of energy consumed from renewable sources • Energy intensity
4	Embracing circularity	• Plastic waste • E-waste • Bio medical waste • Construction and Demolition waste • Battery waste • Radioactive waste • Other hazardous waste • Other non-hazardous waste • Total waste generated • Waste intensity • Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. • For each category of waste generated, the total waste disposed of by the nature of the disposal method
5	Employee well-being and safety	• Spending on measures towards the well-being of employees and workers: cost incurred as % of the total revenue of the Company • Details of safety-related incidents for employees
6	Enabling gender diversity in business	• Gross wages paid to females as % of wages paid. • Complaints on POSH
7	Enabling inclusive development	• Input material sourced from MSMEs / small producers and from within India as % of total purchases (by value). • Job creation in smaller towns: Wages paid to people employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost
8	Fairness in engaging with customers and suppliers	• Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. • Number of days of accounts payable
9	Openness of business	• Concentration of purchases & sales done with trading houses, dealers, and related parties • Loans and advances & investments with related parties

Kalpesh Thombare
Technical Reviewer
National Manager – ESG & Sustainability Services,
SGS India
20th May,2026

Rishabh Shukla
Lead Verifier – ESG & Sustainability Services,
SGS India
20th May,2026