

**September 03, 2026**

**BSE Limited**

Department of Corporate Relationship  
1<sup>st</sup> Floor, New Trade Ring, Rotunda Building  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001  
*Scrip Code: 524742*

**National Stock Exchange of India Ltd.,**

Department of Corporate Services  
Exchange Plaza, 5<sup>th</sup> Floor,  
C-1, Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051  
*Scrip Code: CAPLIPOINT.*

Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Reporting (BRSR) for the Financial Year 2025-26**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year (FY) 2025- 26.

The Business Responsibility and Sustainability Report has also been uploaded on the Company's website at <https://www.caplinpoint.net/index.php/annual-report/>.

This is for your kind information and records.

Thanking You,

Sincerely yours,

**For Caplin Point Laboratories Limited**

**Venkatram G**

**General Counsel & Company Secretary**

**Membership No A23989**

Encl: A/a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity - L24231TN1990PLC019053
2. Name of the Listed Entity – Caplin Point Laboratories Limited
3. Year of incorporation - 1990
4. Registered office address – Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096
5. Corporate address- Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096
6. E-mail – compliance.officer@caplinpoint.net
7. Telephone - +91 04424968000
8. Website - www.caplinpoint.net
9. Financial year for which reporting is being done – April 01, 2025 to March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed :

| Name of the Exchange                  | Stock Code |
|---------------------------------------|------------|
| BSE Ltd.                              | 524742     |
| National Stock Exchange of India Ltd. | CAPLIPOINT |

11. Paid-up Capital – ₹ 15,20,23,392 /-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report –  
Mr Venkatram G, General Counsel & Company Secretary, Tel No. 044 24968000, Email: compliance.officer@caplinpoint.net.
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). – The Company has considered all units of Caplin Point Laboratories Limited (CPL) and its subsidiaries, namely Caplin Steriles Limited (CSL) and Caplin One Labs Limited (COL). The overseas Subsidiaries are not considered for the purpose of this report since they are involved only in marketing the products in respective countries of operation and hence the Company had determined they are not material for the purpose of this report.
14. Name of assessment or assurance provider – In line with the applicable provisions and guidance issued by the SEBI on the assurance of BRSR Core disclosures, the Company has undertaken an independent assurance of the applicable core indicators included in this report. The assurance engagement has been carried out by M/s Alagar & Associates LLP.

15. **Type of assessment or assurance obtained** –The Company has obtained limited assurance on its BRSR Core disclosures, based on the procedures performed in accordance with the applicable guidelines prescribed by SEBI.

## II. Products/services

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

| S. No. | Description of Main Activity              | Description of Business Activity              | % of Turnover of the entity |
|--------|-------------------------------------------|-----------------------------------------------|-----------------------------|
| 1      | Manufacturing and sale of pharmaceuticals | Pharmaceuticals and finished dose formulation | 100%                        |

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

| S. No. | Product/ Service                              | NIC Code | % of Turnover contributed |
|--------|-----------------------------------------------|----------|---------------------------|
| 1.     | Pharmaceuticals and finished dose formulation | 21002    | 100%                      |

## III. Operations

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

| Location             | Number of plants                                                                                               | Number of offices  | Total |
|----------------------|----------------------------------------------------------------------------------------------------------------|--------------------|-------|
| <b>National</b>      | 4 Manufacturing Units and 5 R&D Centres                                                                        | 1 Corporate Office | 10    |
| <b>International</b> | The Company's overseas subsidiaries and overseas offices are not considered for the purpose of this reporting. |                    |       |

### Registered Office of the Company

- Ashvich Tower, 3rd Floor, No. 3, Developed Plots Industrial Estate, Perungudi, Chennai-600096, Tamil Nadu.

### Manufacturing Units

- Caplin Point Laboratories Limited (CPL): No. 85/3, Suthukeny Village, Mannadipet Commune Panchayat, Puducherry 605502.
- Caplin Steriles Limited (CSL): No. 895 & 897, Sirupuzhalpettai, Gummidipoondi Taluk, Thiruvallur, Tamil Nadu 601201.
- Caplin One Labs Limited (COL): G44, G45, G46 in SIDCO Industrial Estate, Kakkalur, Thiruvallur, Tamil Nadu 602003.
- Caplin Point Laboratories Limited (CPL): Plot No. 28H & 28I. AP-SEZ, Denotified Area, Achutapuram Rambilli Mandal, Anakapalli District -531011.

### R & D Units

- CPL (Amaris Clinical CRO): No. 44, 8th Avenue, Domestic Tariff Area, Mahindra World City, Chengalpattu Taluk, Tamil Nadu – 603004.
- CPL Hyderabad R&D): No. 95&96, 4th Floor, Road No. 9, ALEAP Industrial Estates, Gajularamaram Village, Qutubullapur Mandal, Hyderabad, Telangana – 500090.
- CPL (TICEL Park R&D): Module No. 307 & 308, & 408, 3rd Floor, TICEL Park, Phase II, CSIR Road, Taramani, Chennai, Tamil Nadu - 600113.

- CPL (Perungudi R&D): Ashvich Tower, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.
- CSL (Perungudi R&D): Ashvich Towers, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Number                                           |
|----------------------------------|--------------------------------------------------|
| National (No. of States & UTs)   | The Company's products are not marketed in India |
| International (No. of Countries) | 57 <sup>1</sup>                                  |

<sup>1</sup>The list of countries includes countries where Company is in the process of registering its products.

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

100% of the products are meant for export market.

##### c. A brief on types of customers:

Through its subsidiaries in Hong Kong, Guatemala, Ecuador, El Salvador, Nicaragua, Honduras, and Colombia, Chile and Mexico, CPL uses a distinctive business strategy to deliver its goods directly to government, retailers and wholesalers. CPL uses its channel partner to market its goods in Africa. The items are exported by CPL to various subsidiaries and channel partners, who then supply them in their respective markets. CSL exports its goods to consumers in regulated markets, such as the US, Canada, Australia, and others, as well as through Caplin Steriles USA Inc., a direct subsidiary in the US. COL primarily serves the markets that CPL serves.

## IV. Employees

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

##### a. Employees and workers (including differently abled):

| S. No.                 | Particulars                    | Total (A)   | Male        |            | Female      |            |
|------------------------|--------------------------------|-------------|-------------|------------|-------------|------------|
|                        |                                |             | No. (B)     | % (B/A)    | No. (C)     | % (C/A)    |
| EMPLOYEES <sup>1</sup> |                                |             |             |            |             |            |
| 1.                     | Permanent (D) <sup>2</sup>     | 2249        | 1504        | 67%        | 745         | 33%        |
| 2.                     | Other than Permanent (E)       | 628         | 241         | 38%        | 387         | 62%        |
| 3.                     | <b>Total employees (D + E)</b> | <b>2877</b> | <b>1745</b> | <b>61%</b> | <b>1132</b> | <b>39%</b> |
| WORKERS                |                                |             |             |            |             |            |
| 4.                     | Permanent (F)                  | 1950        | 1225        | 63%        | 725         | 37%        |
| 5.                     | Other than Permanent (G)       | 628         | 241         | 38%        | 387         | 62%        |
| 6.                     | <b>Total workers (F + G)</b>   | <b>2578</b> | <b>1466</b> | <b>57%</b> | <b>1112</b> | <b>43%</b> |

<sup>1</sup>The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020. Contract workers are considered under other than permanent category of employees and workers.

<sup>2</sup>The Company engages trainees on the same terms as permanent employees of the Company. Hence, they are not considered for the purpose of calculation under Other than permanent employees' category.

**b. 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)                             | Nil       | Nil     | Nil     | Nil     | Nil     |
| 2.                          | Other than Permanent (E)                  | Nil       | Nil     | Nil     | Nil     | Nil     |
| 3.                          | Total differently abled employees (D + E) | Nil       | Nil     | Nil     | Nil     | Nil     |
| DIFFERENTLY ABLED WORKERS   |                                           |           |         |         |         |         |
| 4.                          | Permanent (F) <sup>1</sup>                | 2         | 2       | 100%    | Nil     | Nil     |
| 5.                          | Other than permanent (G)                  | Nil       | Nil     | Nil     | Nil     | Nil     |
| 6.                          | Total differently abled workers (F + G)   | 2         | 2       | 100%    | Nil     | Nil     |

<sup>1</sup> Shows the count of workers as per Industrial Relations Code, 2020.

**21. Participation/Inclusion/Representation of women**

|                                       | Total (A) | No. and percentage of Females |           |
|---------------------------------------|-----------|-------------------------------|-----------|
|                                       |           | No. (B)                       | % (B / A) |
| Board of Directors <sup>1</sup>       | 24        | 3                             | 12.50%    |
| Key Management Personnel <sup>2</sup> | 11        | 3                             | 27.27%    |

<sup>1</sup>Director holding common directorship in CPL, CSL and COL are counted thrice for the purpose of this report. For the purpose of determining the number of Directors, all Directors who were appointed or ceased to hold office during FY 2025-26 have been considered.

<sup>2</sup>In case a KMP is occupying that position in more than one Company, the same is counted more than once. For the purpose of determining the number of KMP, all KMPs who were appointed or ceased to hold office during FY 2025-26 have been considered.

**22. Turnover rate for permanent employees and workers**

(Disclosure trends for the past 3 years)

|                                        | FY 2025-26 |        |        | FY 2024-25 |        |        | FY 2023-24 |        |       |
|----------------------------------------|------------|--------|--------|------------|--------|--------|------------|--------|-------|
|                                        | Male       | Female | Total  | Male       | Female | Total  | Male       | Female | Total |
| <b>Permanent Employees<sup>1</sup></b> | 37.43%     | 35.70% | 36.93% | 34.95%     | 23.50% | 32.52% | 27.9 %     | 22.7%  | 26.9% |
| <b>Permanent Workers</b>               | -          | -      | -      | -          | -      | -      | -          | -      | -     |

<sup>1</sup>The Turnover rate of the permanent employees includes the turnover rate of permanent workers since the definition of employees under Industrial relations code 2020 includes those covered under the definition of workers.

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 23. (a) Names of holding / subsidiary / associate companies / joint ventures

| S . No. | Names of Holding / Subsidiary / Associate companies / Joint Ventures (A) <sup>1</sup> | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity / subsidiaries | Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Caplin Steriles Limited                                                               | Subsidiary                                                     | 99.999%                                          | Yes                                                                                                                          |
| 2.      | Caplin One Labs Limited                                                               | Wholly owned Subsidiary                                        | 100%                                             | Yes                                                                                                                          |
| 3.      | Argus Salud Pharma LLP                                                                | Subsidiary (LLP)                                               | 99.90%                                           | No                                                                                                                           |
| 4.      | Caplin Point Far East Limited                                                         | Wholly owned Subsidiary                                        | 100%                                             | No                                                                                                                           |
| 5.      | Caplin Point (S) Pte Ltd                                                              | Wholly owned Subsidiary                                        | 100%                                             | No                                                                                                                           |
| 6.      | Caplin Point Laboratories Colombia SAS                                                | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 7.      | Caplin Point El Salvador, S.A. DE C.V.                                                | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 8.      | Drogueria Saimed de Honduras S.A                                                      | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 9.      | Neoethicals CIA. LTDA Ecuador                                                         | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 10.     | Neo Ethicals S.A. Nicaragua                                                           | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 11.     | Nuevos Eticos Neo Ethicals S.A. Guatemala                                             | Step down subsidiary                                           | 69%                                              | No                                                                                                                           |
| 12.     | Sunsole Solar Private Limited                                                         | Associate of Caplin Steriles Limited                           | 28.01%                                           | No                                                                                                                           |
| 13.     | Caplin Steriles USA Inc.                                                              | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 14.     | Neoethicals Chile SpA                                                                 | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |
| 15.     | Triwin Pharma S.A DE C.V, Mexico                                                      | Step down subsidiary                                           | 100%                                             | No                                                                                                                           |

<sup>1</sup>All the step down subsidiaries except Caplin Steriles USA Inc. are the subsidiaries of Caplin Point Far East Limited – Hong Kong. Caplin Steriles USA Inc. is a subsidiary of Caplin Steriles Limited. Neoethicals Chile SpA, Chile and Triwin Pharma S.A DE C.V, Mexico were the two Subsidiaries acquired through Caplin Point Far East Limited – Hong Kong during the financial year.

## VI. CSR Details

### 24. Whether CSR is applicable as per section 135 of Companies Act, 2013<sup>1</sup>: Yes

(₹ in Crores)

| Company                           | CSR Applicable (Sec 135) | Turnover | Net Worth | Net Profit |
|-----------------------------------|--------------------------|----------|-----------|------------|
| Caplin Point Laboratories Limited | Yes                      | 752.41   | 1700.93   | 444.53     |
| Caplin Steriles Limited           | Yes                      | 365.77   | 343.43    | 65.90      |
| Caplin One Labs Limited           | Yes                      | 34.65    | 74.60     | 8.11       |

<sup>1</sup>The figures in this table pertains to the year 2024-25 to highlight the applicability of CSR provisions in 2025-26.

## VII. Transparency and Disclosures 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) <sup>4</sup> | FY 2025-26                                 |                                                              |         | FY 2024-25                                 |                                                              |         |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                           | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes                                                                                                                       | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |
| Investors (other than shareholders)               | Yes                                                                                                                       | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |
| Shareholders <sup>1</sup>                         | Yes                                                                                                                       | 51                                         | 9 <sup>3</sup>                                               | Nil     | 16                                         | 3                                                            | Nil     |
| Employees and workers <sup>2</sup>                | Yes                                                                                                                       | 48                                         | 10                                                           | Nil     | 55                                         | 12                                                           | Nil     |
| Customers                                         | Yes                                                                                                                       | 78                                         | 1                                                            | Nil     | 46                                         | Nil                                                          | Nil     |
| Value Chain Partners                              | Yes                                                                                                                       | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |
| Other                                             | Yes                                                                                                                       | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |

<sup>1</sup>The Company follows the regulations and circulars issued by SEBI with respect to addressing of investor complaints and there is no specific policy in this regard. The Company has appointed M/s. Integrated Registry Management Services Private Limited to receive and dispose of complaints from shareholders in a time bound manner.

<sup>2</sup>The complaints from employees and workers mainly pertain to Health & Safety (received through Safety Committee meetings), Working Conditions and terms of employment related issues which were taken up and closed on timely manner. One case pertains to ongoing litigation by/ or against employees/ workers in judicial/ quasi-judicial forums. Most of the complaints were actually suggestions for improvements which were taken up and resolved. Complaints which are pending as of the close of Financial Year has been resolved subsequently.

<sup>3</sup>The complaints by shareholders which is shown as pending at the end of FY 25-26 were subsequently resolved in Q1 FY 2026-2027.

<sup>4</sup>Some of the policies are internal in nature and hence has not been posted in the website though it provides for effective redressal of the relevant complaints. Policies that are available for external stakeholders are given in the Company's website at <https://www.caplinpoint.net/index.php/corporate-governance/>.

**26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications**

| 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 | Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications) |
|--------|---------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1      | Access and Affordability  | Opportunity                                | <p>The cornerstone of the Company's business model differentiation has been taking medicines closer to the end Consumers who are underserved. This approach has led to the sustained growth of revenues and bottom line while also ensuring that the masses are served well with affordable medicines.</p> <p>As we expand into more geographies, achieving the same degree of closeness to end Consumers that we were able to achieve in our present markets will present a significant opportunity for sustained business growth while also ensuring that our core value remains intact - addressing the needs of the all in newer markets.</p> | NA                                             | Positive.                                                                                      |
| 2      | Diversity & inclusion     | Opportunity                                | <p>Promoting a diverse workforce enhances organizational resilience while creating an atmosphere of fairness towards underrepresented sections of the society. Towards this, the Company had recognized the importance of ensuring significant representation to women in the workforce and ensuring that they are upskilled and properly equipped in performing various roles in our Company. Also, since majority of these women are from the local area of operations, their representation promotes diversity and inclusion in our Company.</p>                                                                                               | NA                                             | Positive.                                                                                      |

| 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                                                                                                                                                                                                                                                                                                                                                                                                                                         | Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications) |
|--------|---------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 3      | Social License to Operate | Opportunity                                | <p>The growing footprint of the group in terms of projects under development in various locations across Tamil Nadu, Andhra Pradesh and Puducherry presents a significant opportunity to engage with the local stakeholders and ensure that their voices are heard and their concerns are incorporated into the Company's strategic planning.</p> <p>Some of the projects that involves stricter compliances under the environmental norms requires incorporating environmental best practices as well as ensuring that the Company treats the local community and other stakeholders fairly. Acceptance of the local community enables creation of shared value by fostering equity, health, education and sustainability.</p> | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Positive.                                                                                      |
| 4      | Regulatory compliances    | Risk                                       | With the expanding presence of our business, the responsibility to ensure compliance with the applicable laws, that are both specific to the pharmaceutical sector as well as the general laws applicable to any business, assumes utmost significance. Newer requirements of the geographies where we are venturing combined with the various local statutory requirements presents a key risk where any non-compliance would result in significant penalties as well as reputation loss for the Company.                                                                                                                                                                                                                      | The Company implements measures to both adapt and mitigate risks arising due to evolving Compliance requirements. Adapting is done by evaluating the specific actions to be taken by the Company to comply with the requirements including change in business processes, upgrading/modifying operating procedures to meet compliance requirements and evaluating Compliance risks as part of the Risk Management process of the Company. Mitigating involves a strategy of identifying | Negative.<br><br>No such instance has occurred in the reporting year.                          |

| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications) |
|--------|---------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
|        |                           |                                            | Newer requirements of the geographies where we are venturing combined with the various local statutory requirements presents a key risk where any deviance results in significant penalties as well as reputation loss for the Company. | <p>all applicable Acts, utilising technology for managing and reporting compliances, obtaining assurance of compliance through internal sources like internal compliance audits/ verifications and external sources like Internal Audit verifications, drawing down an action plan for remedying non-compliances and escalating significant instances of non-compliances to appropriate levels for remedial action.</p> <p>Adapting is done by evaluating the specific actions to be taken by the Company to comply with the requirements including change in business processes, upgrading/ modifying operating procedures to meet compliance requirements and evaluating Compliance risks as part of the Risk Management process of the Company. Mitigating involves a strategy of identifying all applicable Acts, utilising technology for managing and reporting compliances, obtaining assurance of compliance through internal sources like internal compliance audits/ verifications and external sources like Internal Audit verifications, drawing down an action plan for remedying non-compliances and escalating significant instances of non-compliances to appropriate levels for remedial action.</p> |                                                                                                |

| S. No. | Material issue identified  | Indicate whether Risk or Opportunity (R/O) | Rationale for identifying the Risk / Opportunity                                                                                                                                                                                                                                                                                                                                                                                                           | In case of Risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications) |
|--------|----------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 5      | Supply chain management    | Risk                                       | Due to the nature of business, Company needs to engage with diverse range of value chain partners. To ensure, that those who form the part of the value chain are in line with the manufacturing standards, environmental goals and sustainability objectives of the Company is a complex task. But, the risk of deviation in any part of the value chain will have significant impact on both the sustainability and business performance of the Company. | The Company follows a strategy of contractually enforcing key sustainability goals through its sourcing contracts with the value chain partners and also by way of reference to the code of business ethics in the purchase orders issued to vendors. The Company is also subject to similar covenants in contracts with its Customers in regulated markets which specify explicit measures to be taken to comply with the environmental goals and sustainability objectives. These covenants are tracked for performance to avoid breach. | Negative.<br><br>No such instance has occurred in the reporting year.                          |
| 6      | Energy management          | Opportunity                                | Renewable energy usage results in meeting the sustainability objectives of the Company by reducing the Company's carbon footprint. It also results in tangible financial benefits like cost saving.                                                                                                                                                                                                                                                        | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Positive.                                                                                      |
| 7      | Product quality and safety | Risk                                       | The growing mix of branded generics and other products that bear the registered trademarks of Caplin combined with the geographical expansion of our business presents a significant risk of proliferation of counterfeit products. This not only erodes the brand value of the products but also presents significant public health risk.                                                                                                                 | The Company is actively pursuing a multi-pronged strategy of registering the key trademarks in the respective countries where there are plans to expand the business, combined with active market surveillance and taking stringent legal measures wherever counterfeiting is identified.                                                                                                                                                                                                                                                  | Negative.<br><br>No such instance has occurred in the reporting year.                          |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Disclosure Questions                                                                                            | P 1                                                                                                                                                                                                                                                                                                 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                          |                                                                                                                                                                                                                                                                                                     |     |     |     |     |     |     |     |     |
| 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   |
| 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                                                                       | All the policies that were approved by the Board are available on the Company's Website <a href="https://www.caplinpoint.net/index.php/corporate-governance/">https://www.caplinpoint.net/index.php/corporate-governance/</a> . The same set of policies apply for the Subsidiaries of the Company. |     |     |     |     |     |     |     |     |

| Sr. No. | Name of policy                                                            | Link to Policy                                                                                                                                                                                                                                                                                                                                                                                                                             | Which Principles each policies goes into |
|---------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 1       | Corporate Social Responsibility Policy and CSR and Sustainability Charter | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Corporate-Social-Responsibility-Policy.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Corporate-Social-Responsibility-Policy.pdf</a><br><a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/CSR-and-Sustainability-Committee-charter.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/CSR-and-Sustainability-Committee-charter.pdf</a> | P1, P8                                   |
| 2       | Environment, Health & Safety Policy                                       | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Environment-Health-Safety-Policy.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Environment-Health-Safety-Policy.pdf</a>                                                                                                                                                                                                                                      | P2, P6                                   |
| 3       | Equal Opportunity Policy                                                  | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/EQUAL-OPPORTUNITY-POLICY.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/EQUAL-OPPORTUNITY-POLICY.pdf</a>                                                                                                                                                                                                                                                      | P3, P5                                   |
| 4       | Human Rights Policy                                                       | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/HUMAN-RIGHTS-POLICY.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/HUMAN-RIGHTS-POLICY.pdf</a>                                                                                                                                                                                                                                                                | P3, P5                                   |
| 5       | Personal Data Protection & Privacy Policy                                 | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/PERSONAL-DATA-PROTECTION-AND-PRIVACY-POLICY-2.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/PERSONAL-DATA-PROTECTION-AND-PRIVACY-POLICY-2.pdf</a>                                                                                                                                                                                                            | P9                                       |
| 6       | Criteria for Making Payment to Non-Executive Director                     | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/CMP.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/CMP.pdf</a>                                                                                                                                                                                                                                                                                                | P1                                       |
| 7       | IT Security Policy & Process                                              | Available Internally                                                                                                                                                                                                                                                                                                                                                                                                                       | P9                                       |
| 8       | Related Party Transaction Policy                                          | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Related-Party-Transaction-Policy-1.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Related-Party-Transaction-Policy-1.pdf</a>                                                                                                                                                                                                                                  | P1, P7                                   |
| 9       | Familiarization Programme for Independent Directors                       | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Familiarization-Programme-310326-1.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Familiarization-Programme-310326-1.pdf</a>                                                                                                                                                                                                                                  | P1                                       |

| Sr. No. | Name of policy                                             | Link to Policy                                                                                                                                                                                                                        | Which Principles each policies goes into |
|---------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 10      | Whistle Blower Policy (Vigil Mechanism)                    | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Whistle-Blower-Policy-Vigil-Mechanism.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Whistle-Blower-Policy-Vigil-Mechanism.pdf</a>                       | P1, P5                                   |
| 11      | Code of Conduct & Business Ethics                          | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Code-of-Conduct-Business-Ethics.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Code-of-Conduct-Business-Ethics.pdf</a>                                   | P1, P3, P7                               |
| 12      | Nomination and Remuneration Policy                         | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Nomination-and-Remuneration-Policy.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Nomination-and-Remuneration-Policy.pdf</a>                             | P1, P5                                   |
| 13      | Fair Disclosure of Unpublished Price Sensitive Information | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/code_of_fair_disclosure.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/code_of_fair_disclosure.pdf</a>                                                   | P1                                       |
| 14      | Dividend Distribution Policy                               | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Dividend_Distribution_Policy.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Dividend_Distribution_Policy.pdf</a>                                         | P1, P4                                   |
| 15      | Policy on Material Subsidiary                              | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Material-Subsidiary-Policy-1.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Material-Subsidiary-Policy-1.pdf</a>                                         | P1                                       |
| 16      | Policy on Preservation of Records / Archival Policy        | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Preservation_of_Record_and_Archival_policy.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Preservation_of_Record_and_Archival_policy.pdf</a>             | P1, P9                                   |
| 17      | Policy for Determination of Materiality of Events          | <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/Policy-on-Determination-of-Materiality-of-events.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/Policy-on-Determination-of-Materiality-of-events.pdf</a> | P1                                       |

| Disclosure Questions                                                                                                                                                                                                                                              | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>                                                                                                                                                                                | Y                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Y   | Y   | Y   | Y   | Y   | Y   | Y   | Y   |
| <b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>                                                                                                                                                                                  | Yes. The Company's Code of Conduct and Business Ethics is shared with value chain partners as part of the onboarding process. The applicable requirements are communicated to value chain partners at the time of onboarding.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |     |     |     |     |     |     |     |
| <b>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.</b> | <ul style="list-style-type: none"> <li>➤ WHO Good Manufacturing Practice (GMP) – <b>Caplin Steriles Limited /Caplin Point Laboratories Ltd/Caplin One Labs Limited</b></li> <li>➤ US FDA GMP - <b>Caplin Steriles Limited/Amaris clinical CRO (a division of Caplin Point Laboratories Limited)</b></li> <li>➤ ISO 9001:2015 Quality Management System certificate- <b>Amaris clinical CRO (a division of Caplin Point Laboratories Limited)</b></li> <li>➤ Philippines FDA - <b>Caplin Steriles Limited/ Caplin Point Laboratories Limited</b></li> <li>➤ Accredited for BA/BE study by CDSCO (Central Drugs Standard Control Organization) India – <b>Amaris Clinical CRO (A division of Caplin Point Laboratories Limited)</b></li> </ul> |     |     |     |     |     |     |     |     |

| Disclosure Questions                                                                                | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|                                                                                                     | <ul style="list-style-type: none"> <li>➤ ISP Chile - <b>Amaris Clinical CRO (A division of Caplin Point Laboratories Limited), Caplin Point Laboratories Limited</b></li> <li>➤ ANVISA Brazil - <b>Caplin Steriles Limited, Amaris Clinical CRO (A division of Caplin Point Laboratories Limited)</b></li> <li>➤ INVIMA Colombia - <b>Caplin Steriles Limited / Caplin Point Laboratories Limited/ Caplin One Labs Limited</b></li> <li>➤ Main Pharmaceutical Inspectorate (GIF), Poland - <b>Caplin Steriles Limited</b></li> <li>➤ United Arab Emirates (UAE) MoHAP - <b>Caplin Steriles Limited</b></li> <li>➤ Saudi Food &amp; Drug Authority (SFDA), Saudi Arabia - <b>Caplin Steriles Limited</b></li> <li>➤ DSIR - <b>Amaris Clinical CRO (A division of Caplin Point Laboratories Limited), Caplin Steriles Limited, Caplin Point Laboratories Limited</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     |
| <b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b> | <p>The Company has fixed the following targets for 2026-2027 and beyond:</p> <ul style="list-style-type: none"> <li>➤ Solar energy to constitute 35% of the energy mix across CPL and COL units by FY 2029-30 and 50% of CPL, CSL and COL units by 2030-31.</li> <li>➤ Ensuring Zero liquid Discharge across all units of CPL and CSL by FY 2028-29 and ensuring all upcoming projects to be fully ZLD compliant.</li> <li>➤ Achievement of zero landfill of hazardous waste across all existing units by FY 2026-27 and ensuring 100% of hazardous waste generated is either recycled or sent to Alternative Fuel and Raw Material Facilities (AFRF) for all the units of CPL, CSL and COL by FY 2028-29.</li> <li>➤ Ensuring the implementation of ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health and Safety Management System) certifications across all units of CPL, CSL and COL by FY 2028-29.</li> <li>➤ Prioritizing women empowerment by enhancing female workforce participation to 35% in all the units of COL and CPL by FY 2027-28, and to 45% taken together across all the units of CPL, CSL and COL by FY 2028-29.</li> <li>➤ Fully operationalizing all the services at Caplin Point Meenakshi Hospital by 2027-28 and increasing the number of beneficiaries by incremental 20% each year by conducting a minimum of four medical camps annually.</li> <li>➤ Integration of value chain partners into the groups ESG framework by introducing annual ESG questionnaires for top ten supply chain partners by FY 2026-27 and ensuring coverage of supply chain partners constituting 80% of procurement value by FY 2028-29.</li> </ul> <p><b>Note:</b> The above targets have been approved by the Company for the next financial year.</p> |     |     |     |     |     |     |     |     |

| Disclosure Questions                                                                                                                 | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.</b> | <ul style="list-style-type: none"> <li>➤ The Company consumed 1,15,10,433 KWh of renewable power, representing up to 36.65% of operations and avoiding 8,368 Metric Tonnes of CO2 emissions.</li> <li>➤ A total of 46,464.46 KL of freshwater was conserved.</li> <li>➤ The Company successfully recycled and reused 52.39% of its water in FY26.</li> <li>➤ One key manufacturing unit currently operates with Zero Liquid Discharge capabilities.</li> <li>➤ Hazardous waste sent to landfill was restricted to 0.19%, with 94.58% diverted to recycling or Alternate Fuel Recovery.</li> <li>➤ Through circularity efforts, 80.35% of waste was disposed of to minimize overall landfill impact.</li> <li>➤ Women represented 33.13% of the Indian workforce, 46% of the global workforce, 62% of the contract workforce, and 20.88% within R&amp;D units.</li> <li>➤ Total Corporate Social Responsibility (CSR) spending reached ₹ 4.70 Crores.</li> <li>➤ All employees (100%) completed web-based Code of Conduct sensitization training.</li> <li>➤ Direct CSR initiatives supported 1,156 beneficiaries, and 3,080 patients were served through the CSR hospital-cum-diagnostic center.</li> <li>➤ A total of 23 contract manufacturers were covered under ESG covenants and assessed for ESG performance.</li> </ul> |     |     |     |     |     |     |     |     |

## Governance, leadership and oversight

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

Our growth trajectory remains closely aligned with sustainable operating practices and community welfare, reflecting our commitment to integrating environmental stewardship, social responsibility, and ethical governance into every operational and strategic aspect. On the social front, healthcare accessibility continues to be a core mission. Following the completion of our state-of-the-art Hospital-cum-Diagnostic Center at Gummidipoondi, Tamil Nadu, the facility fully commenced operations under the aegis of the Caplin Point Meenakshi CSR Trust, delivering high-quality diagnostic and medical care to underserved rural communities. Furthermore, we actively support this mission by supplying affordable generics to underserved populations.

Our workforce remains our most critical execution pillar. Through our digital platform, we target to have targeted upskilling programs to prepare our technical teams for automated, digital shop-floor operations. We continue to advance social equity and operational discipline by actively recruiting and upskilling rural women professionals for core manufacturing and laboratory roles, which has helped us build a resilient workforce.

Environmentally, we recognize our responsibility toward planet protection by proactively reducing emissions and waste while conserving water. We have expanded our renewable energy utilization to reduce reliance on traditional grid power, and we have incorporated high-efficiency multi-effect evaporators to maximize internal wastewater recycling. To ensure rigorous and transparent disclosure of these continuous efforts to all stakeholders, our ESG platform actively tracks over 400 key performance indicators across more than 35 frameworks, reinforcing our dedication to sustainable, shared progress.

| Disclosure Questions                                                                                                                                                                                                                                                                                                                                                                                                                  | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <p>The Company also recognizes the need to involve its value chain partners in its sustainability efforts. It plans to cover its top ten supply chain partners through annual ESG questionnaires within FY 2026-27 and evaluate suppliers representing 80% of procurement based on their ESG performance by FY 2028-29. The Company will continue to monitor progress against these targets and address challenges as they arise.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| <b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>                                                                                                                                                                                                                                                                                                  | Name: Dr Sridhar Ganesan, Managing Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |     |     |     |
| <b>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.</b>                                                                                                                                                                                                                                                    | <p>At the Meeting held on August 12, 2026, the Board has expanded the role of CSR Committee to include oversight of sustainability initiatives of the Company and has renamed the committee as CSR and sustainability Committee. This Committee will be chaired by Dr. R. Nagendran, Independent Director who is an expert in environmental management, sustainability and policy advisory. He has served as the expert member of the National Green Tribunal. The Board has also approved the CSR and Sustainability Charter, which sets out the responsibilities of the Committee in relation to sustainability matters, in addition to its CSR responsibilities. The Charter is available on the Company's website at <a href="https://www.caplinpoint.net/wp-content/uploads/2021/07/CSR-and-Sustainability-Committee-charter.pdf">https://www.caplinpoint.net/wp-content/uploads/2021/07/CSR-and-Sustainability-Committee-charter.pdf</a></p> |     |     |     |     |     |     |     |     |
| Details of Review of NGRBCs by the Company:                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| <b>Subject for Review</b>                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b> <b>Frequency(Annually/ Half yearly/ Quarterly/ Any other – please specify)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |     |     |     |     |     |     |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                       | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action                                                                                                                                                                                                                                                                                                                                                                               | <p>The Company undertakes review of performance against the applicable policies through the Board of Directors and relevant committees, as applicable. Such reviews are undertaken periodically and as required, based on the nature of the policy and matters arising.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |     |     |     |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances                                                                                                                                                                                                                                                                                                                      | <p>The Company fully complies with all the statutory rules and regulations applicable to it.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |     |     |     |     |     |     |
| <b>10. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.</b>                                                                                                                                                                                                                                                          | <p>No. However, The Internal And Secretarial Auditors Of The Company Assess/ Evaluate Adherence To The Compliances Applicable Under Various Statutes As Well The Company's policies approved by the Board and the findings are reported to the Audit committee/Board.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |

**11. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:**

| Questions                                                                                                                       | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   | -   | -   | -   | -   | -   | -   | -   | -   | -   |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | -   | -   | -   | -   | -   | -   | -   | -   | -   |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         | -   | -   | -   | -   | -   | -   | -   | -   | -   |
| It is planned to be done in the next financial year (Yes/No)                                                                    | -   | -   | -   | -   | -   | -   | -   | -   | -   |
| Any other reason (please specify)                                                                                               | NA  |     |     |     |     |     |     |     |     |

**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 programmes on any of the Principles during the financial year:**

| Segment                                  | Total Number of Training and Awareness Programmes held <sup>1</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Topics/ Principles covered under the training and its impact                                                                                                                                                                   | % age of persons in respective Category covered by the awareness Programmes |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <b>Board of Directors</b>                | <ul style="list-style-type: none"> <li>➤ The Independent Directors are familiarised with the Company's organisational structure, functioning of various divisions, market position and industry, internal control processes and governance mechanisms at the time of their appointment – 100%.</li> <li>➤ The Company also provides regular updates to the Independent Directors on amendments to applicable regulations, including corporate laws, environmental regulations, labour laws and other relevant statutes- 100%.</li> </ul> |                                                                                                                                                                                                                                |                                                                             |
| <b>Key Managerial Personnel</b>          | ➤ As part of the Board processes described above, all Key Managerial Personnel of the Company were provided training on the policies relevant to sustainability and social responsibility- 100%.                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                |                                                                             |
| <b>Employees other than BoD and KMPs</b> | 1,070                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | During the year, employees and workers underwent training across various areas, including workplace safety, emergency preparedness, environmental management, technical operations, regulatory compliance and ethical conduct. | 100%                                                                        |

| Segment | Total Number of Training and Awareness Programmes held <sup>1</sup> | Topics/ Principles covered under the training and its impact                                                                                                                                                                                              | % age of persons in respective Category covered by the awareness Programmes |
|---------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Workers | 1,070                                                               | These included induction and awareness sessions, fire safety and first aid training, chemical handling and hazardous waste management, equipment operation protocols, and Standard Operating Procedures for handling specialised pharmaceutical products. | 100%                                                                        |

<sup>1</sup>Both employees and workers were provided wide-ranging training in areas which will enhance health & safety and sustainable practices. The training programs considered include training based on online modules which employees were required to go through and confirm.

- 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** (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

| Monetary        |                 |                                                                     |                 |                   |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an Appeal been preferred? (Yes/No) |
| Penalty/ Fine   | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Settlement      | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Compounding fee | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Non-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) |
| Imprisonment    | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Punishment      | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |

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

| Case Details   | Name of the regulatory/enforcement agencies/judicial institutions |
|----------------|-------------------------------------------------------------------|
| 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.**

The Company does not have a separate Anti-Corruption and Anti-Bribery Policy. However, the Code of Conduct and Business Ethics and the Whistle-Blower Policy cover the key processes relating to prevention and reporting of corruption and bribery. The Company does not permit any form of corruption, bribery or kickbacks, whether undertaken directly by employees or through consultants or other third parties. The Code of Conduct prohibits bribery, kickbacks, inappropriate gifts and hospitality, political contributions and any other undue monetary or non-monetary advantage intended to influence a person for personal or financial gain. Any request for illegal gratification by a public official is required to be reported to the Managing Director and Vice Chairman for appropriate action under applicable laws. The same policy is applicable for all its Subsidiaries located

in India. More details about the policy can be had from the link <https://www.caplinpoint.net/wp-content/uploads/2021/07/Code-of-Conduct-Business-Ethics.pdf>

**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      | Nil        | Nil        |
| Employees | Nil        | Nil        |
| Workers   | Nil        | Nil        |

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

|                                                                                                     | FY 2025-26                                                                      |         | FY 2024-25 |         |
|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------|------------|---------|
|                                                                                                     | Number                                                                          | Remarks | Number     | Remarks |
| <b>Number of complaints received in relation to issues of conflict of interest of the Directors</b> | The Company did not receive any complaints in relation to conflict of interest. |         |            |         |
| <b>Number of complaints received in relation to issues of Conflict of Interest of the KMPs</b>      |                                                                                 |         |            |         |

**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.**

Since there were no complaints in relation to conflict of interest or corruption, corrective action does not arise.

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

|                                            | FY 2025-26 <sup>1</sup> | FY 2024-25 |
|--------------------------------------------|-------------------------|------------|
| <b>Number of days of accounts payables</b> | 120                     | 96         |

<sup>1</sup>Only input materials excluding capex are considered.

**9. Open-ness of Business**

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

| Parameters                        | Metrics                                                                                    | FY 2025-26 | FY 2024-25 |
|-----------------------------------|--------------------------------------------------------------------------------------------|------------|------------|
| <b>Concentration of Purchases</b> | a. <b>Purchases from Trading houses as % of total purchases</b>                            | 7.87%      | 9.33 %     |
|                                   | b. <b>Number of trading houses where purchases and made from</b>                           | 250        | 263        |
|                                   | c. <b>Purchases from top 10 trading houses as % of total purchases from trading houses</b> | 40.32%     | 34.29%     |
| <b>Concentration of Sales</b>     | a. <b>Sales to dealers/distributors as % of total sales<sup>1</sup></b>                    | 100%       | 100%       |
|                                   | b. <b>Number of dealers/distributors to whom sales are made</b>                            | 75         | 65         |
|                                   | c. <b>Sales to top 10 dealers/distributors as % of total sales to dealers/distributors</b> | 75.25%     | 74.68%     |

| Parameters              | Metrics                                                                                                   | FY 2025-26 | FY 2024-25 |
|-------------------------|-----------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Share of RPTs in</b> | a. <b>Purchases (Purchases with related parties/Total Purchases)</b>                                      | 0.49%      | 0.06%      |
|                         | b. <b>Sales (Sales to related parties/Total Sales)</b>                                                    | 34.65%     | 40.63%     |
|                         | c. <b>Loans &amp; advances (Loans &amp; advances given to related parties/Total loans &amp; advances)</b> | 98.36%     | 97.70%     |
|                         | d. <b>Investments (Investments in related parties/Total Investments made)</b>                             | 24.11%     | 30.28%     |

<sup>1</sup>The entire sales by CPL, CSL, COL were done on B2B basis thorough overseas distribution entities (which includes subsidiaries).

### Leadership Indicators

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

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

The Company has not conducted any awareness programmes for its value chain partners during the reporting period. However, the need for such initiatives will be assessed and undertaken in the future, as necessary.

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

Yes. The Company has instituted a structured framework to identify, disclose and manage actual or potential conflicts of interest involving members of the Board, anchored in its Code of Conduct and Business Ethics (“**Code**”) and reinforced by its Whistle Blower Policy (Vigil Mechanism).

Under the Code, Directors are required to act in the best interests of the Company at all times and to avoid situations where a personal, financial or family interest could interfere with objective decision-making. Specifically, the Code requires that:

- Any Director proposing to take up gainful employment, a directorship, or an advisory/consultancy role in an unrelated entity obtains prior written approval, renewable annually;
- Where a Director (or a Director’s family member) has an interest in a prospective or existing business relationship, such interest is disclosed, the concerned Director abstains from influencing or participating in the related decision-making, and adequate safeguards and documentation are maintained to evidence that the transaction was evaluated fairly and on merit;
- No Director holds a “significant financial interest” — i.e., ownership exceeding 1% of equity, or an investment representing more than 5% of the Director’s total assets — in any material customer, supplier or competitor of the Company, without prior approval of the Board/Audit Committee.

In keeping with corporate governance requirements under the Companies Act, 2013, Directors also make an annual disclosure of their concern or interest in other companies, bodies corporate, firms or associations of individuals at the first Board meeting of each financial year and are required to promptly update this disclosure whenever there is any change, ensuring the Board and Audit Committee remain apprised of potential conflicts on a continuing basis. Directors additionally affirm their compliance with the Code annually to the Board.

The Whistle Blower Policy supplements this framework by providing Directors, employees and third parties a confidential channel — including anonymous reporting for employees — to raise concerns regarding undisclosed interests or other unethical conduct involving a Board member, with protection against victimisation. Such complaints are investigated by the Ethics Committee (or escalated to the Chairman of the Audit Committee, where warranted), and any Ethics Committee member is excluded from deliberations concerning their own conduct. Any deviation from the Code by a Board member is determined by the Board of Directors and may attract appropriate disciplinary or other action.

The Code of Conduct and Business Ethics is publicly accessible at: <http://caplinpoint.net/wp-content/uploads/2021/07/Code-of-Conduct-Business-Ethics.pdf>

**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 product 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   | 100% <sup>1</sup> | 100% <sup>2</sup> | <ol style="list-style-type: none"> <li><b>SCIEX Triple Quad™ 6500+ TQMS System:</b> Reduces solvent consumption and hazardous chemical waste through efficient analytical workflows. It also minimizes energy consumption and personnel exposure to toxic solvents.</li> <li><b>Gas Chromatography (GC) Systems:</b> Helps monitor VOC and solvent emissions, reduces hazardous solvent waste through precise analysis, and supports drug purity and quality.</li> <li><b>Thermo Dionex Ion Chromatography System:</b> Minimizes chemical waste and repeat testing through precise ion quantification, while supporting water quality compliance and laboratory safety.</li> <li><b>Lab Link Water Purification System:</b> Reduces water and chemical consumption through efficient purification and recycling, minimizes hazardous waste, and provides ultrapure water for pharmaceutical testing.</li> <li><b>New Technology Platforms:</b> Our R&amp;D enables development of complex ophthalmic, otic and inhalation products (suspensions, emulsions and inhalation solutions). In addition our R&amp;D efforts results in reduction of material and packaging waste, minimizes contamination risk, and eliminates or reduces the need for preservatives — lowering the environmental footprint of manufacturing while improving energy efficiency. By enabling in-house development of complex generics for respiratory, ophthalmic and otic therapies, this technology also widens access to affordable, high-quality medicines for patients (social impact) and supports improved health &amp; safety standards for workers engaged in manufacturing operations.</li> </ol> |
| Capex | 23.49%            | 1.13%             | <ol style="list-style-type: none"> <li><b>Clean room panels:</b> Reduce product wastes, promotes energy efficiency by preventing contamination related batch failures, ensure hygienic workplace and product safety.</li> <li><b>Purified Water Generation System:</b> <ol style="list-style-type: none"> <li>Minimizes chemical usage in treatment reducing hazardous effluent discharge</li> <li>Prevents contaminated water release into environment ensuring ecological safety</li> <li>Ensures ultrapure water supply critical for safe pharmaceutical manufacturing</li> </ol> </li> <li><b>30 TR Chiller:</b> <ol style="list-style-type: none"> <li>Minimizes refrigerant emissions and greenhouse gas impact on environment</li> <li>Ensures product integrity and stability during temperature-sensitive manufacturing</li> <li>Reduces carbon footprint through energy-efficient compressor and cooling systems.</li> </ol> </li> <li><b>Solar Power Unit (Uthiramerur):</b> Captive solar power generation facility established to reduce reliance on grid electricity and overall electricity consumption.</li> <li><b>EV vehicles:</b> Purchased to reduce reliance on fossil fuels and promote the use of cleaner, more sustainable transportation.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                        |

<sup>1&2</sup> 100% of the R&D expense is treated as having societal impact since the Company's business model entirely targets people at the bottom of the pyramid

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

Yes, the Company has procedures in place for sustainable sourcing.

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

The Company has a process of contractual enforcement of sustainability principles with key vendors so that the inputs sourced by the Company are manufactured by those key vendors adhering to sustainability principles which includes the following:

- Compliance with all Statutory norms labour, health, safety, environment and ethical standards.
- Zero tolerance towards corruption, fraud, bribery and other unethical conduct.
- Prohibition of Child Labour and protection of human rights.
- Equal opportunities and no discrimination on the basis of gender, race, age, caste etc.
- Protection of environment.
- Safe and healthy workplace.
- The Company uses recyclable packaging materials for all finished products intended for export. This includes the use of paper-based cardboard for secondary packaging and recyclable materials such as aluminum blisters and PET bottles for primary packaging. This reduces the environmental footprint of the Company's exported products and aligns with its commitment to sustainable packaging.
- The Company has procedures in place to promote sustainable sourcing and reduce the environmental impact of its procurement and logistics activities. As part of this approach, the Company consolidates dispatches geographically and/or vendor-wise, wherever feasible, to reduce the number of shipments and associated carbon emissions.

**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.**

Since exports account for the entire turnover of the Company and are undertaken through overseas subsidiaries that are not covered under the current BRSR reporting scope, specific measures relating to plastic and medical/hazardous waste generated from such exports cannot be provided. For waste generated and disposed of within India, the Company follows the following practices:

Hazardous waste is disposed of through authorised disposal facilities under long-term agreements.

E-waste is sent to authorised e-waste recyclers. As the quantity generated is not significant, disposal is carried out through authorised vendors on a case-to-case basis rather than through long-term agreements.

Bio-medical waste, which forms a significant part of the waste generated, is disposed of through authorised recyclers under long-term agreements.

Plastic waste is disposed of through recyclers who also handle hazardous and other types of waste.

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

Yes. The major source of plastic waste generation for the Company is through export of items and so EPR is not relevant for those wastes. The Company has obtained EPR registration under the new guidelines issued by the Ministry of Environment on Extended Producer Responsibility for

Plastic Waste. The Company is an importer of goods/ materials which contain plastic components/ wrapped in plastic materials and also for the negligible quantity of plastic wastes that is disposed locally. COL is currently working on getting EPR Registration.

#### Leadership Indicators

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

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

The Company has not conducted LCA in the reporting year.

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

| Name of Product/ Service | Description of the risk/ concern | Action Taken |
|--------------------------|----------------------------------|--------------|
| Not Applicable           |                                  |              |

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

| Indicate input material | Recycled or re-used input material to total material |            |
|-------------------------|------------------------------------------------------|------------|
|                         | FY 2025-26                                           | FY 2024-25 |

The percentage of recycled or reused input material could not be quantified for the respective financial years.

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

|                                | FY 2025-26                                               |          |                 | FY 2024-25                                               |          |                 |
|--------------------------------|----------------------------------------------------------|----------|-----------------|----------------------------------------------------------|----------|-----------------|
|                                | Re-Used                                                  | Recycled | Safely Disposed | Re-Used                                                  | Recycled | Safely Disposed |
| Plastics (including packaging) | 27.34 Metric Tonnes of plastic waste have been recycled. |          |                 | 37.55 Metric Tonnes of plastic waste have been recycled. |          |                 |
| E-waste                        |                                                          |          |                 |                                                          |          |                 |
| Hazardous Waste                |                                                          |          |                 |                                                          |          |                 |
| Other waste                    |                                                          |          |                 |                                                          |          |                 |

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

| Indicate product category | Reclaimed products and their packaging materials (as percentage of products sold) for each product category |
|---------------------------|-------------------------------------------------------------------------------------------------------------|
| NIL                       |                                                                                                             |

**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains****Essential Indicators**

The Company undertakes a range of employee welfare measures aimed at ensuring the physical, financial and professional well-being of its workforce. These include subsidised canteen and food facilities, staff insurance coverage, employee transportation, and skill/training programs, in addition to other staff welfare initiatives, as reflected in the welfare spend disclosed below.

As part of its focus on employee health, the Company has also tied up with a leading Hospital in Chennai to provide health check-up kits to its regular employees at subsidised rates, enabling access to preventive healthcare and regular health monitoring.

These initiatives collectively reflect the Company's continued commitment to employee welfare, and the associated welfare spend constitutes a consistent proportion of the Company's revenue from operations year-on-year.

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

| Category                                    | % of employees covered by |                  |        |                    |        |                    |        |                    |        |                     |        |
|---------------------------------------------|---------------------------|------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
|                                             | Total (A)                 | Health Insurance |        | Accident Insurance |        | Maternity Benefits |        | Paternity Benefits |        | Day Care Facilities |        |
|                                             |                           | No. (B)          | %(B/A) | No. (C)            | %(C/A) | No. (D)            | %(D/A) | No. (E)            | %(E/A) | No. (F)             | %(F/A) |
| Permanent Employees                         |                           |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                                        | 1504                      | 1504             | 100%   | 1504               | 100%   | 0                  | 0      | 0                  | 0      | 517                 | 34.38% |
| Female                                      | 745                       | 745              | 100%   | 745                | 100%   | 745                | 100%   | 0                  | 0      | 457                 | 61.34% |
| Total                                       | 2249                      | 2249             | 100%   | 2249               | 100%   | 745                | 33.13% | 0                  | 0      | 974                 | 43.31% |
| Other than Permanent Employees <sup>1</sup> |                           |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                                        | 241                       | 241              | 100%   | 241                | 100%   | 0                  | 0      | 0                  | 0      | 54                  | 22.41% |
| Female                                      | 387                       | 387              | 100%   | 387                | 100%   | 387                | 100%   | 0                  | 0      | 42                  | 10.85% |
| Total                                       | 628                       | 628              | 100%   | 628                | 100%   | 387                | 61.62% | 0                  | 0      | 96                  | 15.29% |

<sup>1</sup>The health insurance, accident insurance, and maternity benefits for non-permanent employees are covered under the ESI scheme provided by the respective contractors and hence they are treated as covered under the respective benefits.

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

| Category          | % of workers covered by |                  |        |                    |        |                    |        |                    |        |                     |        |
|-------------------|-------------------------|------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
|                   | Total (A)               | Health Insurance |        | Accident Insurance |        | Maternity Benefits |        | Paternity Benefits |        | Day Care Facilities |        |
|                   |                         | No. (B)          | %(B/A) | No. (C)            | %(C/A) | No. (D)            | %(D/A) | No. (E)            | %(E/A) | No. (F)             | %(F/A) |
| Permanent Workers |                         |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male              | 1225                    | 1225             | 100%   | 1225               | 100%   | 0                  | 0      | 0                  | 0      | 455                 | 37.14% |
| Female            | 725                     | 725              | 100%   | 725                | 100%   | 725                | 100%   | 0                  | 0      | 455                 | 62.76% |
| Total             | 1950                    | 1950             | 100%   | 1950               | 100%   | 725                | 37.18% | 0                  | 0      | 910                 | 46.67% |

| Category                                  | % of workers covered by |                  |        |                    |        |                    |        |                    |        |                     |        |
|-------------------------------------------|-------------------------|------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
|                                           | Total (A)               | Health Insurance |        | Accident Insurance |        | Maternity Benefits |        | Paternity Benefits |        | Day Care Facilities |        |
|                                           |                         | No. (B)          | %(B/A) | No. (C)            | %(C/A) | No. (D)            | %(D/A) | No. (E)            | %(E/A) | No. (F)             | %(F/A) |
| Other than Permanent workers <sup>1</sup> |                         |                  |        |                    |        |                    |        |                    |        |                     |        |
| Male                                      | 241                     | 241              | 100%   | 241                | 100%   | 0                  | 0      | 0                  | 0      | 54                  | 22.41% |
| Female                                    | 387                     | 387              | 100%   | 387                | 100%   | 387                | 100%   | 0                  | 0      | 42                  | 10.85% |
| Total                                     | 628                     | 628              | 100%   | 628                | 100%   | 387                | 61.62% | 0                  | 0      | 96                  | 15.29% |

<sup>1</sup>The health insurance, accident insurance, and maternity benefits for non-permanent workers are covered under the ESI scheme provided by the respective contractors and hence they are treated as covered under the respective benefits.

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

|                                                                                    | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>Cost incurred on well-being measures as a % of total revenue of the company</b> | 0.77%             | 0.75%             |

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

| Benefits        | FY 2025-26 <sup>1</sup>                            |                                                  |                                                      | FY 2024-25                                         |                                                |                                                      |
|-----------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                 | No. of employees covered as a % of total employees | No. of workers covered as a % of total employees | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| <b>PF</b>       | 100%                                               | 100%                                             | Y                                                    | 99.91%                                             | 100%                                           | Y                                                    |
| <b>Gratuity</b> | 100%                                               | 100%                                             | Y                                                    | 100%                                               | 100%                                           | Y                                                    |
| <b>ESI</b>      | 35%                                                | 41%                                              | Y                                                    | 33.82%                                             | 40.14%                                         | Y                                                    |

<sup>1</sup>The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020. Only Direct employees & workers have been considered for the purpose of this table.

**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? If not, whether any steps are being taken by the entity in this regard.**

The Company is committed to providing adequate facilities and infrastructure to enable persons with disabilities to perform their duties efficiently within the organization. Our physical infrastructure — including buildings, furniture, and other facilities and services across our premises/campus — is designed to align with the accessibility standards prescribed under the Harmonized Guidelines and Space Standards for Barrier Free Built Environment for Persons with Disabilities and Elderly Persons, 2016, as well as the National Building Code, 2016. The Accessibility requirements are reviewed at every stage of construction, whether a facility is newly built, renovated, leased or rented. Additionally, employees facing accessibility-related concerns can raise them through a dedicated reporting mechanism to the HR Head/Managing Director, ensuring they receive appropriate support.

**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. The Company has an Equal Opportunity Policy framed in accordance with the Rights of Persons with Disabilities Act, 2016 and the rules framed thereunder. The Policy applies to persons with disabilities across employment-related matters, including recruitment, training, working conditions, employee benefits and career advancement. It also provides for reasonable accommodation, accessible facilities and a grievance redressal mechanism. The policy is publicly accessible at: <https://www.caplinpoint.net/wp-content/uploads/2021/07/EQUAL-OPPORTUNITY-POLICY.pdf>

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

| Gender | Permanent Employees |                             | Permanent Workers |                |
|--------|---------------------|-----------------------------|-------------------|----------------|
|        | Return to work      | Retention Rate <sup>1</sup> | Return to work    | Retention Rate |
| Male   | NA                  | NA                          | NA                | NA             |
| Female | 100 %               | NA                          | 100%              | 90.91%         |
| Total  | 100 %               | NA                          | 100%              | 90.91%         |

<sup>1</sup>While calculating the retention rate for the year, the Company has considered those women employees/ workers who joined back in the year 2024- 25 after their maternity leave and have completed one year of service during the year 2025-26. The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

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

|                                | Yes/No (If Yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers              | <p>Yes. The Company has established mechanisms for employees and workers to raise and address grievances. These include:</p> <ul style="list-style-type: none"> <li>➤ The Company maintains a portal containing the applicable Codes and Policies for employees and third parties, along with guidance on the grievance redressal process and the procedure for raising grievances.</li> <li>➤ Health and Safety Committees have been constituted at the units, with representation from employees and workers. The Committees conduct regular meetings and inspections to identify unsafe or unhealthy working conditions and address grievances within defined timelines. Grievances and the corresponding action plans are recorded in the Committee minutes/reports.</li> <li>➤ Internal Complaints Committees have been constituted at all units under the Prevention of Sexual Harassment Policy to address grievances raised by women employees, and can be reached at <a href="mailto:posh@caplinpoint.net">posh@caplinpoint.net</a>.</li> <li>➤ The Company's whistle-blower policy covers all employees and workers (including contractual/fixed term and casual) of the Company, whether engaged on part time or full time basis. Under the whistle-blower policy, a dedicated Ethics Committee looks into all complaints and grievances of employees/ workers with regard to any violation of the Company's policies, codes and statutes applicable to its operations. A dedicated e-mail ID <a href="mailto:ethics@caplinpoint.net">ethics@caplinpoint.net</a>/ <a href="mailto:ethics@caplinsteriles.net">ethics@caplinsteriles.net</a> has been created to receive and address all grievances and complaints.</li> </ul> |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Permanent Employees            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Other than Permanent Employees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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

| Category                         | FY 2025-26                                           |                                                                                             |           | FY 2024-25                                           |                                                                                             |           |
|----------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------|
|                                  | Total employees / workers in respective category (A) | No. of employees / Workers in respective category, who are part of association or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees/ workers in respective category, who are part of Union or Associations (D) | % (D / C) |
| <b>Total Permanent Employees</b> | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |
| Male                             | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |
| Female                           | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |
| <b>Total Permanent Workers</b>   | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |
| Male                             | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |
| Female                           | Nil                                                  | Nil                                                                                         | Nil       | Nil                                                  | Nil                                                                                         | Nil       |

**8. Details of training given to employees and workers:**

| Category  | FY 2025-26 <sup>1</sup>   |                               |         |                      |         | FY 2024-25   |                               |         |                      |         |
|-----------|---------------------------|-------------------------------|---------|----------------------|---------|--------------|-------------------------------|---------|----------------------|---------|
|           | Total<br>(A) <sup>2</sup> | On Health and Safety Measures |         | On skill Upgradation |         | Total<br>(D) | On Health and Safety Measures |         | On skill Upgradation |         |
|           |                           | No. (B)                       | % (B/A) | No. (C)              | % (C/A) |              | No. (E)                       | % (E/D) | No. (F)              | % (F/D) |
| Employees |                           |                               |         |                      |         |              |                               |         |                      |         |
| Male      | 1504                      | 767                           | 51.00%  | 767                  | 51.00%  | 1637         | 1237                          | 75.57%  | 1237                 | 75.57%  |
| Female    | 745                       | 533                           | 71.54%  | 533                  | 71.54%  | 518          | 475                           | 91.69%  | 475                  | 91.69%  |
| Total     | 2249                      | 1300                          | 57.80%  | 1300                 | 57.80%  | 2155         | 1712                          | 79.44%  | 1712                 | 79.44%  |
| Workers   |                           |                               |         |                      |         |              |                               |         |                      |         |
| Male      | 1225                      | 512                           | 41.80%  | 512                  | 41.80%  | 1316         | 1110                          | 84.35%  | 1110                 | 84.35%  |
| Female    | 725                       | 654                           | 90.21%  | 654                  | 90.21%  | 495          | 466                           | 94.14%  | 466                  | 94.14%  |
| Total     | 1950                      | 1166                          | 59.79%  | 1166                 | 59.79%  | 1811         | 1576                          | 87.02%  | 1576                 | 87.02%  |

<sup>1</sup>The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020.

<sup>2</sup>Only direct employees & workers have been considered.

## 9. Details of performance and career development reviews of employees and worker:

| Category         | FY 2025-26 <sup>1</sup> |             |             | FY 2024-25  |             |             |
|------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
|                  | Total (A)               | No. (B)     | % (B/A)     | Total (C)   | No. (D)     | % (D/C)     |
| <b>Employees</b> |                         |             |             |             |             |             |
| <b>Male</b>      | 1504                    | 1504        | 100%        | 1637        | 1637        | 100%        |
| <b>Female</b>    | 745                     | 745         | 100%        | 518         | 518         | 100%        |
| <b>Total</b>     | <b>2249</b>             | <b>2249</b> | <b>100%</b> | <b>2155</b> | <b>2155</b> | <b>100%</b> |
| <b>Workers</b>   |                         |             |             |             |             |             |
| <b>Male</b>      | 1225                    | 1225        | 100%        | 1316        | 1316        | 100%        |
| <b>Female</b>    | 725                     | 725         | 100%        | 495         | 495         | 100%        |
| <b>Total</b>     | <b>1950</b>             | <b>1950</b> | <b>100%</b> | <b>1811</b> | <b>1811</b> | <b>100%</b> |

<sup>1</sup>Only direct employees & workers are considered. Also, the performance evaluation cycle of the Company commences from October of each year and applicable only to those who have joined to the month of June of that year. The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020.

## 10. Health and safety management system:

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

Yes. The Company has implemented occupational health and safety management system across its facilities. Our Environment, Health and Safety policy applies to all R&D Units and Manufacturing units.

Manufacturing Units have implemented unit specific EHS policy which is aligned with the operations and processes of the unit and in line with Occupational Health & Safety objectives. All the Manufacturing units have Health & safety Committees that prioritize the resolution of any grievances and implementation of any suggestions regarding health & safety. The Committee encourages the employees & workers to come forward and record their grievances and suggestions in a fear-free atmosphere. The Company has robust fire safety and detection system to address fire risks and in case of any fire incident, the same shall be notified immediately through SMS to the supervisors concerned. All the units are equipped with fire hydrants, automatic sprinkler systems and centralized fire alarm and public addressing systems. Our Health and safety management system comprises of the following -

#### i. Written Instructions and safe work procedures:

In all our manufacturing units, EHS policy and procedures have been placed in designated areas in both local language and in English for providing clear safety instructions to the employees.

#### ii. Trainings

Employees on all levels receive appropriate safety trainings and necessary refresher trainings. Some of the trainings conducted are:

- Earthing Essentials to Safeguard Electrical Hazards on Machineries
- Health and Safety Awareness Training in the Laboratory

- Behaviour Based Safety & Safety Awareness Training
- Implementation of 5S Methodology in Workplace
- External First Aid
- External Fire Fighting Training
- Handling and Maintenance of Fire Extinguishers
- Usage and Maintenance of Emergency Eye Wash Station
- Safety Awareness Training on Behaviour Based Safety
- General Awareness Training on Chemical Handling
- General Safety Awareness Training on Material Handling
- Accident / Incident / Near-Miss Investigation Report
- Lock Out and Tag Out
- Handling of Hazardous and Bio-Medical Waste Management
- Chemical Spillage Response Procedure
- Emergency Response and Preparedness Training
- Personal Protective Equipment training
- Chemical Safety Module training
- Environment, Health and Safety (EHS) Module training
- Fire Alarm Response Module training

**iii.** Identifying hazards and managing risk

**iv.** Health and safety committee meetings

**v.** Emergency preparedness drills- the Company has site- specific emergency response plan policy that outlines the responsibilities of

**vi.** ERT members in case of fires, chemical spills, power outages

**vii.** Inspection of premises, equipment, workplaces & work practices

**viii.** Comprehensive maintenance contracts for all emergency systems like fire protection system

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

- The Company aims to maintain a safe and healthy workplace by identifying workplace hazards, assessing the associated risks and reviewing the effectiveness of the measures in place. Risk assessments for routine activities across R&D and manufacturing operations, including laboratory and process-related hazards, are carried out periodically and before undertaking any new activity. These assessments include:

- Qualitative risk assessment – (QCERA) Qualitative Chemical Exposure Risk Assessment
- Quantitative risk assessment – (HIRA) Hazard Identification Risk Assessment
- Safety inspection and walkthrough observations of the site including corrective and preventive actions identification
- Comparing and updating SOPs (Standard Operating Procedures) as per the safety standards
- Internal Audits
- Safety Committee meetings
- Availability of Material Safety Data Sheet

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

Yes. The Company has implemented mechanisms across all units for reporting and investigating incidents and near-miss incidents, along with appropriate corrective measures. Employees are provided periodic training on emergency preparedness and evacuation procedures. Personal protective equipment and emergency contact details are also made available to employees.

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

The Company currently provides non-occupational medical and healthcare services to employees and workers through tie-ups with hospitals and clinical laboratories, enabling them to undergo periodic health check-ups.

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

| Safety Incident/Number                                                                     | Category  | FY 2025-26 <sup>2</sup> | FY 2024-25 |
|--------------------------------------------------------------------------------------------|-----------|-------------------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) <sup>1</sup> | Employees | Nil                     | Nil        |
|                                                                                            | Workers   | 0.51                    | 0.15       |
| Total recordable work-related injuries                                                     | Employees | Nil                     | Nil        |
|                                                                                            | Workers   | 1                       | 8          |
| No. of fatalities                                                                          | Employees | Nil                     | Nil        |
|                                                                                            | Workers   | Nil                     | Nil        |
| High consequence work-related injury or ill-health (excluding fatalities)                  | Employees | Nil                     | Nil        |
|                                                                                            | Workers   | Nil                     | Nil        |

<sup>1</sup> There was only one injury recorded during the FY 25-26 involving lost time.

<sup>2</sup>For the purpose of calculating the LTIFR, the total man-hours have been calculated based on the actual working hours of employees at the respective unit.

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

The Company has established mechanisms to maintain a safe and healthy working environment for its employees. The EHS Policy has been implemented in line with the Company's business objectives and compliance requirements. The measures undertaken by the Company to ensure health and safety at the workplace include:

- Permit to work system: In manufacturing units, permit-to work system is used to ensure that work is done safely and efficiently. Permits for work execution are prepared by an authorized person (both the issuer and the receiver). Based on safety officer clearance, the work shall be initiated in the work place.

- Qualitative risk assessment – (QCERA) Qualitative Chemical Exposure Risk Assessment.
- Quantitative risk assessment – (HIRA) Hazard Identification Risk Assessment.
- Environment Monitoring and Display boards at place to monitor the emissions, discharge and waste generation.
- Standard operating Procedures.
- Elaborate change management process.
- Safety Committee meetings.
- Pre-start up safety review.
- Safety inductions before commencement of new activity.
- Process specific trainings.
- The Company conducts National Safety Day programs to promote awareness about workplace safety.
- The Company provides Personal protective equipment to protect the employees from various exposures.
- The Company actively introduces various new technologies to avoid or minimize the exposure of employees to harmful chemicals/processes.

### 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 |
| <b>Working Conditions</b> <sup>1</sup> | 47                    | 9                                     | NIL     | 53                    | 10                                    | NIL     |
| <b>Health &amp; Safety</b>             | 0                     | 0                                     | NIL     | 0                     | 0                                     | NIL     |

<sup>1</sup>The above Complaints were collected during the course of Safety and other Committee meetings where the employees/ workers participate. Many of the complaints were actually suggestions for improvements which were taken up and resolved.

### 14. Assessments for the year:

|                                    | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) <sup>1</sup> |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Health and safety practices</b> | 100%                                                                                                               |
| <b>Working Conditions</b>          | 100%                                                                                                               |

<sup>1</sup> Assessments were carried out by statutory authorities as a part of their regular site visits and also by internal auditors who regularly cover compliance with statutory requirements as part of their audit.

### 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.

Incident management and reporting systems have been adopted by manufacturing units. All incidents are investigated properly to ascertain the root reasons and trainings are provided to employees/ workers for remediating the fundamental causes to prevent recurrence of occurrences. The same applies to near misses, where there are procedures to highlight, investigate and remedy. Workplace is inspected, initially and periodically, to find any new or repeated dangers. Furthermore, there are frequent trainings on safety and control methods on new or recurrent hazards. Sign boards and other devices are used throughout the units to provide adequate information about safe workplace.

### 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).**

Yes. The Company provides death-related financial protection to both employees and workers through the Employee Deposit Linked Insurance (EDLI) Scheme. Further, the Company has also obtained the LIC Group Gratuity Scheme, along with gratuity benefits, as applicable.

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

The Company has instituted the following measures to monitor and ensure compliance by its contractors:

- i. **Contractual safeguards:** Contractor/vendor agreements contain explicit clauses mandating compliance with Provident Fund (PF), Employees' State Insurance (ESI), Gratuity, Minimum Wages, and Bonus Act requirements, along with indemnification clauses in the event of non-compliance by the contractor.
- ii. **Pre-onboarding verification:** As part of the empanelment process, contractors are required to furnish valid PF/ESI registration numbers, labour licenses, and other relevant statutory registrations prior to being onboarded.
- iii. **Monthly documentary verification:** The Company collects challans on a monthly basis evidencing actual payment/deposit of PF, ESI, Gratuity and Bonus in respect of the contract labour engaged, to confirm that statutory dues deducted from wages have been duly remitted to the respective authorities.
- iv. **Consequence management:** In the event a contractor fails to deposit the statutory dues, payments due to such contractor are withheld by the Company until compliance is demonstrated, thereby ensuring timely remittance of dues to the workers' accounts.

**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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

|                  | Total no. of affected employees/<br>workers |            | No. of employees/workers that are rehabilitated and placed in suitable<br>employment or whose family members have been placed in suitable employment |            |
|------------------|---------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                  | FY 2025-26                                  | FY 2024-25 | FY 2025-26                                                                                                                                           | FY 2024-25 |
| <b>Employees</b> | Nil                                         | Nil        | Nil                                                                                                                                                  | Nil        |
| <b>Workers</b>   | Nil                                         | Nil        | Nil                                                                                                                                                  | Nil        |

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

The Company currently does not provide transition assistance programmes.

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

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

**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, as the Company did not conduct any assessment of its value chain partners during the reporting year.

**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.**

Company deals with a diverse spectrum of stakeholders in its day to day activities. The Stakeholder engagement also assists in managing risks and opportunities in corporate operations. The primary stakeholders recognised by the Company, based on the risks and opportunities they provide to the Company are: Employees, Investors, Vendors, Patients, Regulators and Local Communities.

**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) | Channel of communication                                                                                                                                                                                                                                                                  | Frequency of Engagement (Annually/ Half Yearly / Quarterly/ others) | Purpose and Scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                           |
|-------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees         | No                                                             | Through regular meetings, dedicated employee portal, projects or operations reviews; one-on-one discussions, video/audio conferences; and counselling. Supplemented by training & upskilling programs, stock-based reward systems, recognition events, and occupational safety protocols. | Annually and need based.                                            | Career management and growth prospects, learning opportunities, compensation structure, building a safety culture and inculcating healthy & safe work practices. Additional focus on overall safety and wellbeing, upskilling and growth, leadership development, and recognition/reward. |

| Stakeholder Group                              | Whether identified as vulnerable & Marginalized Group (Yes/No) | Channel of communication                                                                                                                                                                                                                                                   | Frequency of Engagement (Annually/ Half Yearly / Quarterly/ others) | Purpose and Scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                                                  |
|------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders/ investors                        | No                                                             | Through Annual Report, Company website, Press Releases, interviews by Key Managerial Personnel, Investor Presentations, earnings calls, and arranged plant visits for analysts/investors. Also includes Annual General Meetings, BSE/NSE filings, and the ESG Portal.      | Quarterly and annually.                                             | Financial & operational performance, business sustainability, strategy, updates on key projects, communicating growth plans, and understanding shareholder expectations. Focuses on reporting and disclosures, dividend policies, strategic direction, capital allocation, and securing funds while promoting strong governance. |
| Regulators/ Policy Makers                      | No                                                             | Through audits, filing of statutory records, and participation in consultative processes. Includes ANDA filings, inspections, quality/regulatory submissions, PHARMEXCIL engagement, DSIR recognition, and participation in State government industrial incentive schemes. | Quarterly, Half-yearly, Annually and need based.                    | Ensure 100% compliance to all laws and participation in policy-making initiatives to drive cross-industry sustainability. Key topics include proactive compliance, quality system maintenance, multi-regulator strategy, automation and digital compliance, export promotion, R&D policy, and industrial development.            |
| Vendors (Suppliers and Contract Manufacturers) | No                                                             | Through site inspections/ visits, mails & calls.                                                                                                                                                                                                                           | Annually and need based.                                            | Building stronger partnerships, driving sustainability in the value chain, ensuring product quality, ethical conduct, and fair business practices. Focus areas include supply chain quality, business continuity, and enabling high-quality, consistent supplies.                                                                |

| Stakeholder Group | Whether identified as vulnerable & Marginalized Group (Yes/No) | Channel of communication                                                                                                                                                                                                                        | Frequency of Engagement (Annually/ Half Yearly / Quarterly/ others) | Purpose and Scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                           |
|-------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers         | Yes                                                            | Through direct presence in markets, distributors, representatives, and pharmacists. Includes in-country subsidiaries, tender participation, robust distribution networks, regulatory interactions, and sponsoring local healthcare initiatives. | Regular.                                                            | Reaching bottom-of-the-pyramid customers with quality products at affordable costs with better availability. Expanding access to affordable medicines, ensuring reliable uninterrupted supplies, managing tender relationships, B2B/B2C engagement, and product launches. |
| Local Communities | Yes                                                            | Through community interactions. Supported by the CSR Trust, hospital engagement, scholarships, and access to medicines programs.                                                                                                                | Annually and need based.                                            | Ascertaining impactful projects for CSR initiatives. Fostering rural healthcare, education, diversity and inclusion, social impact, and overall community well-being for positive social and environmental outcomes.                                                      |

#### 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.**

Caplin recognizes stakeholder consultation as an integral part of its governance framework for addressing economic, environmental, and social matters. The Company regularly engages with various government departments and ministries through structured consultative mechanisms, including interactions with industry facilitation cells operating under government aegis. These engagements enable the Company to share on-ground feedback relevant to ease of doing business, regulatory simplification, and policy strengthening, while also keeping it abreast of emerging regulatory and policy developments affecting the pharmaceutical sector. Such consultations are undertaken by relevant functional and senior management teams who are closest to these stakeholder relationships, and material feedback, concerns, and outcomes arising from these interactions are periodically reviewed by the senior management and relevant action plans are placed before the board.

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

Yes. Stakeholder consultation is used by the Company to support the identification and management of environmental and social topics relevant to its business and communities. As part of its CSR initiatives, the Company regularly interacts with patients visiting Caplin Point Meenakshi Hospital

and gathers structured feedback on the quality, adequacy, and accessibility of healthcare services offered. This ongoing feedback mechanism helps the Company identify gaps and unmet needs within the local community it serves. Basis such inputs received from patients, the Company is progressively expanding and enhancing the range of medical services offered at Caplin Point Meenakshi Hospital, thereby improving healthcare access and outcomes for the local population. This reflects the Company's approach of using stakeholder feedback as a direct input into shaping its social initiatives and CSR activities on an ongoing basis

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

Refer the response given under Question 2 above.

**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 <sup>1&amp;2</sup> |                                     |             | FY 2024-25  |                                     |             |
|-----------------------------|-------------------------------|-------------------------------------|-------------|-------------|-------------------------------------|-------------|
|                             | Total (A)                     | No. employees / workers Covered (B) | % (B / A)   | Total (C)   | No. employees / workers Covered (D) | % (D / C)   |
| <b>Employees</b>            |                               |                                     |             |             |                                     |             |
| <b>Permanent</b>            | 2249                          | 2249                                | 100%        | 2155        | 2155                                | 100%        |
| <b>Other than permanent</b> | 628                           | 628                                 | 100%        | 783         | 783                                 | 100%        |
| <b>Total Employees</b>      | <b>2249</b>                   | <b>2249</b>                         | <b>100%</b> | <b>2938</b> | <b>2938</b>                         | <b>100%</b> |
| <b>Workers</b>              |                               |                                     |             |             |                                     |             |
| <b>Permanent</b>            | 1950                          | 1950                                | 100%        | 1811        | 1811                                | 100%        |
| <b>Other than permanent</b> | 628                           | 628                                 | 100%        | 783         | 783                                 | 100%        |
| <b>Total Workers</b>        | <b>2578</b>                   | <b>2578</b>                         | <b>100%</b> | <b>2594</b> | <b>2594</b>                         | <b>100%</b> |

<sup>1</sup>The Company has provided training to its employees and workers on prevention of sexual harassment during the year. In addition, as part of the induction program for new joiners, the Company provides a comprehensive overview of the human rights policy and awareness of human rights issues and how to avoid them. The Company also regularly communicates with the employees on human rights issues like ensuring equality, avoiding child labour by posting the relevant policies in the website and in other conspicuous places etc.

<sup>2</sup>The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

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

| Category                       | FY 2025-26 <sup>1</sup> |                          |           |                           |           | FY 2024-25   |                          |           |                           |           |
|--------------------------------|-------------------------|--------------------------|-----------|---------------------------|-----------|--------------|--------------------------|-----------|---------------------------|-----------|
|                                | Total<br>(A)            | Equal to<br>Minimum Wage |           | More than<br>Minimum Wage |           | Total<br>(D) | Equal to<br>Minimum Wage |           | More than<br>Minimum Wage |           |
|                                |                         | No. (B)                  | % (B / A) | No. (C)                   | % (C / A) |              | No. (E)                  | % (E / D) | No. (F)                   | % (F / D) |
| Employees                      |                         |                          |           |                           |           |              |                          |           |                           |           |
| Permanent Employees            | 2249                    | 2249                     | 100%      | 0                         | 0         | 2155         | 0                        | 0         | 2155                      | 100%      |
| Male                           | 1504                    | 1504                     | 100%      | 0                         | 0         | 1637         | 0                        | 0         | 1637                      | 100%      |
| Female                         | 745                     | 745                      | 100%      | 0                         | 0         | 518          | 0                        | 0         | 518                       | 100%      |
| Other than Permanent employees | 628                     | 628                      | 100%      | 0                         | 0         | 738          | 0                        | 0         | 738                       | 100%      |
| Male                           | 241                     | 241                      | 100%      | 0                         | 0         | 375          | 0                        | 0         | 375                       | 100%      |
| Female                         | 387                     | 387                      | 100%      | 0                         | 0         | 408          | 0                        | 0         | 408                       | 100%      |
| Workers                        |                         |                          |           |                           |           |              |                          |           |                           |           |
| Permanent Workers              | 1950                    | 1950                     | 100%      | 0                         | 0         | 1811         | 0                        | 0         | 1811                      | 100%      |
| Male                           | 1225                    | 1225                     | 100%      | 0                         | 0         | 1316         | 0                        | 0         | 1316                      | 100%      |
| Female                         | 725                     | 725                      | 100%      | 0                         | 0         | 495          | 0                        | 0         | 495                       | 100%      |
| Other than Permanent Workers   | 628                     | 628                      | 100%      | 0                         | 0         | 738          | 0                        | 0         | 738                       | 100%      |
| Male                           | 241                     | 241                      | 100%      | 0                         | 0         | 375          | 0                        | 0         | 375                       | 100%      |
| Female                         | 387                     | 387                      | 100%      | 0                         | 0         | 408          | 0                        | 0         | 408                       | 100%      |

<sup>1</sup>The count of the employees given in this table (for both permanent and other than permanent employees) includes the count of workers for both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

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

### a. Median remuneration/wages:

|                                             | Male   |                                                           | Female |                                                           |
|---------------------------------------------|--------|-----------------------------------------------------------|--------|-----------------------------------------------------------|
|                                             | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| <b>Board of Directors (BoD)<sup>1</sup></b> | 0      | 0                                                         | 0      | 0                                                         |
| <b>Key Managerial Personnel<sup>3</sup></b> | 7      | 59,74,248                                                 | 2      | 8,00,004                                                  |
| <b>Employees other than BoD and KMP</b>     | 275    | 12,63,822                                                 | 20     | 6,46,782                                                  |
| <b>Workers<sup>2</sup></b>                  | 1225   | 3,80,232                                                  | 723    | 2,40,696                                                  |

1. All non-executive directors are paid only sitting fees. MD/WTd has been considered as part of KMP.

2. Only permanent workers have been considered for the purpose of calculation median remuneration/salary/wages.

3. In case a KMP is occupying that position in more than one Company, the same is counted more than once. For the Purpose of calculating the median remuneration we have considered the remuneration of Key Managerial Personnel (KMP) who were holding office as on March 31,2026, in their respective capacities

4. 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 <sup>1</sup> | 15.62%     | 13%        |

<sup>1</sup> Only Permanent employees and permanent workers data has been taken in to consideration for calculating the data for this table.

5. 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 effectively addresses and resolves a broad spectrum of concerns and issues raised by its employees and workers.

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

The Company has constituted an Ethics Committee comprising of the following officials:

- i. Managing Director
- ii. Vice chairman
- iii. Chief Financial Officer
- iv. General Counsel & Company Secretary
- v. Head - Human Resources

The Ethics Committee has the following role in respect of any human rights violation issues reported to it:

- i. Conduct the enquiry in a fair and unbiased manner.
- ii. Ensure complete fact-finding.
- iii. Maintain strict confidentiality.
- iv. Decide on the outcome of the investigation, whether an unethical activity has been committed and if so by whom.
- v. Decide on the appropriate course of action - suggested disciplinary action, including dismissal, and preventive measures.
- vi. Minute Committee deliberations and document the final report.
- vii. Submit a report to the Audit Committee regarding the effective functioning of the Whistle-blower mechanism, at such intervals as the Committee may specify which shall not be more than six months.

Apart from the Ethics Committee, the Company also has Internal Complaints Committee for addressing Sexual Harassment issues as per statutory procedure.

**7. 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 |
| <b>Sexual Harassment</b>                 | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| <b>Discrimination at workplace</b>       | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| <b>Child Labour</b>                      | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| <b>Forced Labour/Involuntary Labour</b>  | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| <b>Wages</b>                             | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| <b>Other human rights related issues</b> | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |

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

|                                                                                                                                         | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</b> | Nil        | Nil        |
| <b>Complaints on POSH as a % of female employees / workers</b>                                                                          | Nil        | Nil        |
| <b>Complaints on POSH upheld</b>                                                                                                        | Nil        | Nil        |

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

The Company has a standard procedure for safeguarding whistle blower from discrimination and harassment. No action by way of discrimination, harassment, victimisation, suspension, reduction or discontinuation or any other unfair employment practice like threat or intimidation or termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like shall be adopted against any employee or third-party on account of his or her making such Complaint. Complainants shall be protected.

**10. Do human rights requirements form part of your business agreements and contracts?**

Yes. The Company has incorporated human rights provisions into key agreements with its vendors and suppliers. The Company is also subject to various ESG requirements under the contracts entered into with its customers.

**11. Assessments for the year:**

|                                    | % of your plants and Offices that were assessed (by entity or statutory authorities or third parties) |
|------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Child Labour</b>                | 100%                                                                                                  |
| <b>Forced/involuntary labour</b>   | 100%                                                                                                  |
| <b>Sexual Harassment</b>           | 100%                                                                                                  |
| <b>Discrimination at workplace</b> | 100%                                                                                                  |

|                       | % of your plants and Offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------|-------------------------------------------------------------------------------------------------------|
| Wages                 | 100%                                                                                                  |
| Others-               | 100%                                                                                                  |
| 1. Health and safety  |                                                                                                       |
| 2. Working Conditions |                                                                                                       |

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

No incidents of this nature were identified during the reporting year.

#### Leadership Indicators

**1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints:** During the reporting period, the Company did not receive any specific complaints from its employees or workers pertaining to human rights matters. Consequently, no business process was modified or newly introduced during the year specifically in response to human rights grievances or complaints.

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

No specific due diligence were conducted.

**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 is committed to providing adequate facilities and infrastructure to enable persons with disabilities to perform their duties efficiently within the organisation. Our physical infrastructure — including buildings, furniture, and other facilities and services across our premises/ campus — is designed to align with the accessibility standards prescribed under the Harmonized Guidelines and Space Standards for Barrier Free Built Environment for Persons with Disabilities and Elderly Persons, 2016, as well as the National Building Code, 2016. The Accessibility requirements are reviewed at every stage of construction, whether a facility is newly built, renovated, leased or rented. Additionally, employees facing accessibility-related concerns can raise them through a dedicated reporting mechanism to the HR Head/Managing Director, ensuring they receive appropriate support.

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

|                                    | % of value chain partners (by value of business done with such partners) that were assessed <sup>1</sup> |
|------------------------------------|----------------------------------------------------------------------------------------------------------|
| Sexual Harassment                  | 0%                                                                                                       |
| Discrimination at workplace        |                                                                                                          |
| Child Labour                       |                                                                                                          |
| Forced Labour / Involuntary Labour |                                                                                                          |
| Wages                              |                                                                                                          |
| Others- Please specify             |                                                                                                          |

<sup>1</sup>The Company has not conducted any assessment for its value chain partners during the reporting period. However, such assessments will be undertaken in the future, as necessary.

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

As the Company has not yet undertaken an assessment of its value chain partners, no situations requiring corrective actions have arisen during the reporting period.

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicators<sup>1</sup>**

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

| Parameter                                                                                                                                                               | FY 2025-26<br>(In Gigajoules <sup>2</sup> ) | FY 2024-25<br>(In Gigajoules) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------|
| <b>From renewable sources</b>                                                                                                                                           |                                             |                               |
| <b>Total electricity consumption (A)</b>                                                                                                                                | 41,437.56                                   | 41,554.53                     |
| <b>Total fuel consumption (B)</b>                                                                                                                                       | 43,065.32                                   | 47,216.50                     |
| <b>Energy consumption through other sources (C)</b>                                                                                                                     | -                                           | -                             |
| <b>Total Energy consumption from renewable sources (A+B+C)</b>                                                                                                          | 84,502.88                                   | 88,771.03                     |
| <b>From non-renewable sources</b>                                                                                                                                       |                                             |                               |
| <b>Total electricity consumption (D)</b>                                                                                                                                | 70,355.33                                   | 68,178.55                     |
| <b>Total fuel consumption (E)</b>                                                                                                                                       | 42,676.24                                   | 43,397.19                     |
| <b>Energy consumption through other sources (F)</b>                                                                                                                     | -                                           | -                             |
| <b>Total Energy consumption from non-renewable sources (D+E+F)</b>                                                                                                      | 1,13,031.58                                 | 1,11,575.74                   |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                              | 1,97,534.46                                 | 2,00,346.76                   |
| <b>Energy intensity per rupee of turnover</b><br>(Total energy consumption / Revenue from Operations) – GJ/Rupees                                                       | 0.0000009                                   | 0.0000104                     |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumed / Revenue from operations adjusted for PPP) – GJ/USD | 0.000018                                    | 0.000215                      |
| <b>Energy intensity in terms of physical output<sup>3</sup> - GJ/MT</b>                                                                                                 | 237.73                                      | 213.00                        |
| <b>Energy intensity – GJ/employee</b>                                                                                                                                   | 68.66                                       | 68.19                         |

<sup>1</sup>For FY 2025–26, CPL (Vizag) unit has been included in the reporting boundary. It was not included in the reporting boundary for FY 2024–25.

<sup>2</sup>Energy consumption for FY 2025-26 has been reported in Gigajoules (GJ). To ensure consistency and comparability, the corresponding FY 2024-25 figures – previously reported in Megajoules (MJ) in the earlier BRSR – have been restated in GJ for the current reporting period. This change is limited to the unit of measurement and does not impact the underlying energy consumption data.

<sup>3</sup>For calculating energy intensity in terms of physical output, the FY 2024–25 calculation includes electricity and fuel consumption and the corresponding physical output of both CPL Puducherry Unit and COL. The output of injectables and syrups has been excluded from the calculation, as their units of measurement are not comparable with those of the other production outputs.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

No, The facilities are not covered under the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India.

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

| Parameter                                                                                                                                                                    | FY 2025-26       | FY 2024-25       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                                            |                  |                  |
| <b>(i) Surface water</b>                                                                                                                                                     | -                | -                |
| <b>(ii) Groundwater</b>                                                                                                                                                      | 50,155.48        | 41,761.35        |
| <b>(iii) Third party water</b>                                                                                                                                               | 28,079.74        | 13,355.03        |
| <b>(iv) Seawater / desalinated water</b>                                                                                                                                     | -                | -                |
| <b>(v) Others</b>                                                                                                                                                            | -                | -                |
| <b>Total Volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                              | <b>78,235.22</b> | <b>55,116.38</b> |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                                     | <b>46,464.46</b> | <b>22,797.88</b> |
| <b>Water intensity per rupee of turnover</b> (Water consumed / Revenue from operations)- <b>KL/Rupees</b>                                                                    | 0.00000021       | 0.0000012        |
| <b>Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)-</b> (Total water consumption / Revenue from operations adjusted for PPP)- <b>KL/USD</b> | 0.0000043        | 0.000025         |
| <b>Water intensity in terms of physical output - KL/MT</b>                                                                                                                   | 55.92            | 24.24            |
| <b>Water intensity KL/Employee</b>                                                                                                                                           | 16.15            | 7.76             |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

#### 4. Provide the following details related to water discharged

| Parameter                                                                          | FY 2025-26       | FY 2024-25       |
|------------------------------------------------------------------------------------|------------------|------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>       |                  |                  |
| <b>(i) To Surface water</b>                                                        |                  |                  |
| - No treatment                                                                     | -                | -                |
| - With treatment – please specify level of treatment                               | -                | -                |
| <b>(ii) To Groundwater</b>                                                         |                  |                  |
| - No treatment                                                                     | -                | -                |
| - With treatment – please specify level of treatment                               | -                | -                |
| <b>(iii) To Seawater</b>                                                           |                  |                  |
| - No treatment                                                                     | -                | -                |
| - With treatment – please specify level of treatment                               | -                | -                |
| <b>(iv) Sent to third-parties</b>                                                  |                  |                  |
| - No treatment                                                                     | 2,048.00         | 489.00           |
| - With treatment – Primary and Secondary Treatment                                 | 2,495.48         | 2,688.00         |
| <b>(v) Others - Gardening, Toilet Flushing and Tichel Bio park common facility</b> |                  |                  |
| - No treatment                                                                     | 2,780.00         | 2,920.00         |
| - With treatment – Primary, Secondary and Tertiary treatment                       | 24,342.67        | 26,138.50        |
| <b>Total water discharged (in kilolitres)</b>                                      | <b>31,666.15</b> | <b>32,235.50</b> |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Yes. The entity has implemented a Zero Liquid Discharge (ZLD) mechanism at COL with a treatment capacity of 125 KLD. The ZLD system is designed to minimize freshwater consumption and eliminate the discharge of treated waste water outside the facility by enabling treatment, recovery, recycling and reuse of wastewater generated from the operations.

At COL, the wastewater generated from various process activities is initially routed to the Effluent Treatment Plant (ETP) for treatment. The treated effluent is subsequently fed into a three-stage Reverse Osmosis (RO) system for further treatment and water recovery. The permeate generated from the first-stage RO is reused within the facility, including for cooling tower applications. The reject from RO-1 is further treated through RO-2, and the reject from RO-2 is subsequently processed through RO-3 to maximize water recovery. The final reject from the RO system is sent to a forced evaporator, where water is evaporated and recovered, while the residual salts are collected and handed over to an authorized hazardous waste management vendor. The recovered salts are further utilized for conversion into alternative fuel for cement plants. Sludge generated from the primary settling process is also sent to the authorized vendor for conversion into alternative fuel, while sludge from the secondary settling process is utilized as bio-manure for gardening within the premises. This integrated treatment and recovery system enables the facility to operate on a closed-loop basis and prevents the discharge of liquid effluent into the environment.

At the other facilities, ZLD has not yet been fully implemented, although wastewater management and reuse systems are in place. At CPL – Puducherry, process effluent and sewage are treated through an on-site 60 KLD ETP and 40 KLD STP, respectively. The treated effluent undergoes

physical, chemical and biological treatment, followed by filtration and RO treatment. The recovered water is reused for gardening, utility and flushing purposes. The facility is in the process of implementing ZLD in the near future.

Similarly, CSL – Thiruvallur currently does not have a ZLD system but is in the process of implementing ZLD during FY 2026–27. The facility treats its effluent through multi-stage ETP processes comprising primary chemical treatment, secondary biological treatment and tertiary filtration/disinfection. Treated effluent is reused for gardening, while sludge generated from the activated sludge process is utilized as manure for gardening. The treated effluent is also monitored to ensure compliance with the applicable Tamil Nadu Pollution Control Board (TNPCB) disposal standards.

For the CPL and CSL Head Offices and R&D Centres at Perungudi, a common treatment facility comprising a 2 KLD ETP and 20 KLD STP is operated. The ETP incorporates flocculation, primary and secondary settling, biological treatment and filtration through pressure sand and activated carbon filters. Treated water is reused for gardening and toilet flushing. The STP uses a Fluidised Bio Reactor-based treatment process, followed by filtration and disinfection, with treated water reused for gardening, floor washing and flushing. The generated bio-sludge is utilized as manure.

At the CPL R&D Centre in Hyderabad, ZLD has not been implemented. Liquid waste is collected in dedicated 10 KL effluent storage tanks and subsequently managed through authorized tanker arrangements. The pH of the effluent is checked prior to transfer and, where required, adjusted to the acceptable range. Domestic wastewater is currently discharged through the existing drainage system.

At the CPL Chengalpattu-Amaris CRO, trade effluent generated from the bio-analytical laboratory is collected and stored in a designated solvent waste storage area. The effluent undergoes primary chemical treatment involving pH adjustment, coagulation and flocculation, followed by solar evaporation in concrete solar beds. While this system supports treatment and evaporation of the generated trade effluent, the facility does not currently operate a formal ZLD system.

The CPL R&D Centre at TICEL Biopark utilizes the common wastewater treatment facility operated by TICEL Biopark for the building. CPL Vizag unit currently does not have a ZLD mechanism.

Overall, while ZLD has been fully implemented at COL, the remaining facilities are at different stages of wastewater treatment, reuse and ZLD implementation. The entity is progressively strengthening its water management practices, with CPL – Puducherry and CSL – Thiruvallur specifically working towards implementation of ZLD, with CSL – Thiruvallur targeting implementation in FY 2026–27.

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

| Parameter                                  | Unit   | FY 2025-26 <sup>1</sup> | FY 2024-25 |
|--------------------------------------------|--------|-------------------------|------------|
| <b>NOx</b>                                 | mg/Nm3 | 2,466.85                | 3,940.31   |
| <b>SOx</b>                                 | mg/Nm3 | 353.30                  | 457.23     |
| <b>Particulate matter (PM)</b>             | mg/Nm3 | 311.24                  | 734.97     |
| <b>Persistent organic pollutants (POP)</b> | -      | -                       | -          |
| <b>Volatile organic compounds (VOC)</b>    | -      | -                       | -          |
| <b>Hazardous air pollutants (HAP)</b>      | -      | -                       | -          |
| <b>Others – CO</b>                         | mg/Nm3 | 1,520.62                | 2,221.04   |
| <b>Others – NMHC</b>                       | mg/Nm3 | 13.00                   | 72.50      |
| <b>Others – HCl</b>                        | mg/Nm3 | 15.74                   | -          |

<sup>1</sup> The reduction in air emissions during FY 2025–26 was primarily attributable to the lower operating hours of Diesel Generator (DG) sets during the reporting period. The reduced utilisation of DG sets resulted in lower consumption of diesel fuel and consequently reduced emissions generated from their operation.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

The external assessment in CPL Puducherry was conducted by Chennai Metex Lab Pvt. Ltd. In CPL R & D unit (Hyderabad), the assessment was carried out by Global Enviro Labs, which is certified by MOEF&CC and NABL. For the sites in Amaris, COL, CPL and CSL – Perungudi R&D Centres and Offices and CSL, EHS 360 Labs Pvt. Ltd. performed the independent assessment.

**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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------------|------------|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) <sup>1</sup>     | Metric tonnes of CO <sub>2</sub> equivalent          | 3,524.56   | 3,588.82   |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                  | Metric tonnes of CO <sub>2</sub> equivalent          | 13,875.64  | 13,768.28  |
| <b>Biogenic Emissions from Biobriquettes</b>                                                                                                                                                     | Metric tonnes of CO <sub>2</sub> equivalent          | 63,564.42  | 69,691.55  |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</b>                                                             | Metric tonnes of CO <sub>2</sub> equivalent/Rupee    | 0.00000008 | 0.00000009 |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)</b> | Metric tonnes of CO <sub>2</sub> equivalent/USD      | 0.0000016  | 0.000019   |
| <b>Total Scope 1 and Scope 2 emissions intensity in terms of physical output</b>                                                                                                                 | Metric tonnes of CO <sub>2</sub> equivalent/MT       | 20.94      | 18.45      |
| <b>Total Scope 1 and Scope 2 emission intensity</b>                                                                                                                                              | Metric tonnes of CO <sub>2</sub> equivalent/Employee | 6.05       | 5.91       |

<sup>1</sup>For calculating Scope 1 and Scope 2 emissions intensity in terms of physical output, the FY 2024–25 calculation includes emissions and corresponding physical output from both CPL Puducherry Unit and COL. The output of injectables and syrups has been excluded from the calculation, as their units of measurement are not comparable with those of the other physical outputs.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Yes. The entity has undertaken and implemented multiple initiatives across its manufacturing facilities, R&D centres and offices to reduce energy consumption, improve operational efficiency, increase the use of renewable energy and consequently reduce its Scope 1 and Scope 2 GHG emissions. Key initiatives implemented across the facilities are summarized below:

**CPL – Puducherry:** The Company has undertaken several energy-efficiency and resource-conservation initiatives at its manufacturing facility. A Condensate Recovery System (CRS) has been installed to recover and reuse unused steam condensate as boiler feedwater, which is expected to

reduce boiler fuel consumption by approximately 5%, thereby reducing associated Scope 1 emissions. Chiller operations have also been optimized by reducing daytime operating capacity from approximately 990 TR to 865 TR, with one 125 TR chiller being switched off whenever process cooling requirements permit. This optimization is supported by condenser and evaporator water balancing and alignment of AHU operation with actual process requirements. In addition, two of the four chillers are equipped with Variable Frequency Drives (VFDs), enabling compressor speed to be adjusted according to cooling demand and potentially reducing compressor energy consumption by approximately 10%, subject to operating conditions.

The facility has further optimized HVAC set points and AHU operating schedules based on production shift timings to minimize idle operation and unnecessary electricity consumption. Timers have been installed for external lighting systems to automatically control operating hours. The Company has also installed a 100-litre solar water heater and eight solar lights, thereby supporting the use of renewable energy. Further, R22 refrigerant used in HVAC and cold-storage systems is being progressively replaced with more environmentally preferable alternatives, reducing the environmental impacts associated with high-GWP and ozone-depleting refrigerants. Employee awareness initiatives, including energy-saving notices, have also been undertaken to encourage responsible energy consumption. Tree plantation and sapling distribution activities have additionally been undertaken to support green-belt development. Collectively, these measures contribute to improving energy efficiency and reducing the facility's GHG emissions footprint.

**CSL – Thiruvallur:** As part of its GHG emission reduction initiatives, the Company replaced four petrol-engine cars with electric vehicles (EVs) during FY 2025–26. The Company has further planned to replace the remaining nine petrol/diesel-powered cars with EVs during FY 2026–27. Upon completion, the Company's car fleet is expected to comprise only electric vehicles. This transition is expected to reduce direct Scope 1 emissions associated with company-owned vehicles by eliminating the consumption of petrol and diesel for these vehicles.

**CPL and CSL – Perungudi R&D Centres and Offices:** The Company has implemented a combination of energy-management and resource-efficiency measures. A Centralized Control and Monitoring (CCM) system has been deployed to automate energy management and prevent unnecessary operation of air-conditioning systems, thereby reducing electricity consumption and associated Scope 2 emissions. Dedicated energy sub-meters have also been installed across production facilities to enable real-time monitoring of electricity consumption, identify energy-intensive operations and facilitate timely corrective actions to minimize energy wastage.

The Company has additionally undertaken water conservation measures, including reuse of RO reject water for restroom flushing, installation of water-efficient push-type faucets and reuse of treated effluent for landscape irrigation. While primarily intended to conserve water, these measures also have an indirect GHG reduction benefit by reducing the energy requirements associated with water pumping, treatment and freshwater consumption.

**COL- Kakkalur – OSD Manufacturing Facility:** During FY 2025–26, the Company implemented an AHU power conservation initiative in its Oral Solid Dosage manufacturing operations, aligned with the principles of WHO TRS 1010, Annex 2. Following power shutdown and environmental recovery validation studies, AHUs are now programmed to switch on approximately 180 minutes before the commencement of manufacturing activities, rather than operating continuously during non-operational hours. Validation studies confirmed that the required environmental parameters, including temperature, relative humidity and viable and non-viable particulate levels, could be restored within this period, supported by a risk assessment.

As a result, 16 out of 20 AHUs at the facility are switched off during non-operational hours, while four AHUs continue to operate continuously for critical areas such as product storage, warehouse and logistics areas. The initiative is estimated to save approximately 2,200–2,500 kWh of electricity per day, with an average estimated saving of approximately 2,350 kWh/day. At an assumed electricity cost of ₹ 10.60/kWh, this corresponds to estimated electricity cost savings of approximately ₹ 7.47 lakh per month. The reduction in electricity consumption also contributes to a corresponding reduction in the facility's Scope 2 GHG emissions.

Overall, these initiatives demonstrate the Company's continued efforts towards GHG emission reduction through energy efficiency, electrification of vehicles, renewable energy adoption, optimization of HVAC systems, improved energy monitoring, resource recovery and reduction in unnecessary electricity consumption.

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

| Parameter                                                                                         | FY 2025-26 | FY 2024-25 <sup>2</sup> |
|---------------------------------------------------------------------------------------------------|------------|-------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                   |            |                         |
| <b>Plastic waste (A)</b>                                                                          | 28.36      | 41.51                   |
| <b>E-waste (B)</b>                                                                                | 1.90       | 1.06                    |
| <b>Bio-medical waste (C)</b>                                                                      | 69.05      | 50.84                   |
| <b>Construction and demolition waste (D)</b>                                                      | -          | -                       |
| <b>Battery waste (E)</b>                                                                          | 0.04       | -                       |
| <b>Radioactive waste (F)</b>                                                                      | -          | -                       |
| <b>Other Hazardous waste (G)</b>                                                                  |            |                         |
| <b>35.3. Category (Chemical Sludge)</b>                                                           | 6.33       | 6.06                    |
| <b>28.4. Category (Off- specification Products)</b>                                               | 4.22       | 4.95                    |
| <b>28.5. Category</b>                                                                             | 0.05       | 0.08                    |
| <b>28.6 Category</b>                                                                              | 1.02       | 0.79                    |
| <b>28.1 Category</b>                                                                              | 59.57      | 55.17                   |
| <b>28.3 Category</b>                                                                              | -          | 0.42                    |
| <b>33.2 Category</b>                                                                              | 0.54       | 0.43                    |
| <b>33.1 Category</b>                                                                              | 3.28       | 3.19                    |
| <b>5.1 Category</b>                                                                               | 0.60       | 0.52                    |
| <b>Used or spent oil Used or spent oil</b>                                                        | 1.82       | 0.69                    |
| <b>Date Expired Products</b>                                                                      | 0.10       | 0.11                    |
| <b>Spent solvent</b>                                                                              | 6.30       | 1.48                    |
| <b>Charcoal</b>                                                                                   | 0.16       | 0.10                    |
| <b>Borosilicate waste</b>                                                                         | 0.12       | -                       |
| <b>Organic Waste</b>                                                                              | 0.002      | -                       |
| <b>Other Non-hazardous waste generated (H).</b>                                                   |            |                         |
| <b>Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)</b> |            |                         |
| <b>Paper &amp; Carton waste</b>                                                                   | 117.51     | 124.07                  |
| <b>Metal waste</b>                                                                                | 37.63      | 26.23                   |

| Parameter                                                                                                                                                                                   | FY 2025-26    | FY 2024-25 <sup>2</sup> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------|
| Fire wood waste                                                                                                                                                                             | 18.24         | 17.12                   |
| Aluminium waste                                                                                                                                                                             | -             | 2.01                    |
| Copper waste                                                                                                                                                                                | 0.97          | 0.21                    |
| Cloth waste                                                                                                                                                                                 | 0.01          | 0.55                    |
| Rubber waste                                                                                                                                                                                | 1.87          | 2.12                    |
| Thermacol waste                                                                                                                                                                             | 0.01          | 0.54                    |
| Others (Glass Bottles, Silicon Tubes etc. )                                                                                                                                                 | 14.36         | 10.71                   |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                                                  | <b>374.07</b> | <b>350.97</b>           |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/ Rupee                                                                                           | 0.0000000017  | 0.000000002             |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)- MT/USD (Total waste generated / Revenue from operations adjusted for PPP)                                 | 0.0000000035  | 0.0000000038            |
| Waste intensity in terms of physical output                                                                                                                                                 | 0.45          | 0.14                    |
| Waste intensity (optional) - the relevant metric may be selected by the entity- MT/employee                                                                                                 | 0.13          | 0.12                    |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                                              |               |                         |
| <b>Category of waste- Plastic, E-waste, Hazardous and Non-Hazardous waste</b>                                                                                                               |               |                         |
| (i) Recycled -Used oil, spent solvent, plastic waste, E-waste, Category 5.1, Category 33.1 and Category 28.6, Carton Boxes                                                                  | 53.81         | 60.15                   |
| (ii) Re-used                                                                                                                                                                                | -             | -                       |
| (iii) Other recovery operations                                                                                                                                                             | -             | -                       |
| <b>Total</b>                                                                                                                                                                                | <b>53.81</b>  | <b>60.15</b>            |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                                                           |               |                         |
| <b>Category of waste- Plastic, Biomedical waste, Hazardous waste, Non-Hazardous waste</b>                                                                                                   |               |                         |
| (i) Incineration – Biomedical waste, Date expired products                                                                                                                                  | 66.17         | 50.56                   |
| (ii) Landfilling – Chemical sludge, Biomedical waste                                                                                                                                        | 2.77          | 0.38                    |
| (iii) Other disposal operations- Disposed to Alternate fuel resources facility (AFRF) for pre-processing and to use the same in cement industry. Chemical sludge and off specified products | 72.90         | 68.18                   |
| (iv) Other disposal operations <sup>1</sup> - Disposal to third party (Plastic, Non-Hazardous, E-waste and Battery waste)                                                                   | 174.04        | 171.52                  |
| <b>Total</b>                                                                                                                                                                                | <b>315.88</b> | <b>290.65</b>           |

<sup>1</sup>The total quantity of waste disposed of and reclaimed does not reconcile with the total waste generated, as certain waste generated at the CPL Vizag unit facility remained undisposed as of FY 2025–26. Additionally, only a portion of the biomedical waste generated was incinerated during the reporting period.

<sup>2</sup> The e-waste generated at Perungudi during FY 2024-25 remained undisposed as at the end of the reporting period. It was subsequently disposed of in the following period, resulting in a variance between the total waste generated and the sum of waste disposed off/reclaimed for FY 2024-25.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

As of the reporting period, there has been no independent external review or analysis assessing our operations, performance, or compliance with relevant standards or regulations.

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

The Company has established comprehensive waste management practices across its manufacturing units, R&D centres and office facilities to ensure the segregation, safe storage, handling, treatment, recycling, recovery and disposal of waste in accordance with applicable environmental regulations and requirements of the respective regulatory authorities, including the CPCB, SPCBs and TNPCB. Hazardous and other regulated wastes are managed through authorized vendors, recyclers and treatment facilities, as applicable.

**At CPL** – Puducherry, solid, hazardous and other wastes generated from operations are segregated at source and stored in designated areas prior to being handed over to authorized vendors for recycling, recovery, treatment or disposal. The Company maintains valid authorizations for the handling and disposal of hazardous and biomedical waste. Various waste streams, including e-waste, hazardous waste under Categories 5.1, 33.1 and 28.6, plastic waste, corrugated boxes, waste paper and metal scrap, are channelized to authorized recyclers/vendors to promote resource recovery and minimize waste sent for final disposal. The facility also operates an ETP and STP for treatment of process effluent and sewage prior to reuse/disposal, thereby minimizing the environmental impact associated with waste water generation.

**At CSL** – Thiruvallur, non-hazardous waste is segregated at source and handed over to appropriate vendors for safe disposal. Hazardous waste is segregated and stored in designated hazardous waste storage areas and subsequently transferred to authorized vendors for recycling, recovery, treatment or co-processing, depending on the nature and characteristics of the waste. Used/spent oil is sent to authorized recyclers, spent solvents are recovered/recycled, while off-specification and expired products, chemical sludge and other suitable hazardous waste streams are routed through authorized Alternate Fuel Resource Facilities (AFRFs) for pre-processing and subsequent co-processing in cement manufacturing. Wherever technically feasible, the Company has prioritized recycling, recovery and resource utilization over conventional disposal routes such as landfilling and incineration. Further, sludge generated from the STP is dewatered and naturally dried in designated sludge drying beds and, after adequate drying, is utilized as manure for gardening and landscaping within the premises.

**At the CPL and CSL R&D facility** – Perungudi, the operation and maintenance of the ETP and STP are managed by an authorized third-party O&M vendor. Sludge generated from the treatment processes is collected and removed by the vendor and disposed of through authorized recyclers. Hazardous waste routed through the AFRF process undergoes consignment-wise sampling and analysis, segregation, labelling and designated storage, followed by appropriate pre-processing such as blending, drying and mechanical processing based on its characteristics. The processed material is subsequently supplied to cement manufacturing units for co-processing as an alternative fuel and/or raw material, thereby facilitating resource recovery and reducing dependence on conventional disposal methods.

**At Amaris Clinical** – CRO- Chengalpattu sewage is conveyed directly to the Common STP operated by Mahindra World City, with sludge management undertaken by the STP operator in accordance with applicable regulatory requirements.

Strategy for Reduction and Management of Hazardous and Toxic Chemicals

The Company adopts a source-control and responsible chemical management approach, with emphasis on minimizing the environmental impact associated with hazardous and toxic substances throughout their use and disposal. This includes appropriate segregation and storage of hazardous materials, controlled handling, treatment and channelization of hazardous waste to authorized recyclers or treatment facilities, and recovery of materials wherever feasible.

As part of this approach, the Company is progressively replacing R22 refrigerant used in HVAC and cold-storage systems at CPL – Puducherry with more environmentally preferable alternatives. This phased replacement is intended to reduce reliance on refrigerants with high global warming potential and ozone-depleting properties. In addition, spent solvents are routed for recovery/recycling, while suitable hazardous waste streams are directed to AFRFs for pre-processing and subsequent co-processing in cement manufacturing, thereby converting waste into useful alternative fuel/raw material.

Overall, the Company’s waste management strategy focuses on the 3R principles of reduction, recovery and recycling, supported by source segregation, controlled storage, authorized transportation and disposal, resource recovery, co-processing and progressive substitution of environmentally harmful substances. These practices collectively help reduce the generation and environmental impact of hazardous and toxic waste while ensuring compliance with applicable regulatory requirements.

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:

| S. No. | Location of operations/<br>offices | Types of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|--------|------------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
|--------|------------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|

The Company refrains from conducting its operations in ecologically sensitive regions.

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

During the current reporting period, the entity did not undertake any Environmental Impact Assessments (EIA) for its projects.

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

| Serial Number | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any action |
|---------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------|
|---------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------|

There were no material non-compliances reported in the current reporting period. Hence, the Company adheres to all relevant environmental laws and regulations.

## 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
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                             | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------------------|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                     |            |            |
| (i) Surface water                                                                     |            |            |
| (ii) Groundwater                                                                      |            |            |
| (iii) Third party water                                                               |            |            |
| (iv) Seawater / desalinated water                                                     |            |            |
| (v) Others                                                                            |            |            |
| <b>Total volume of water withdrawal (in kilolitres)</b>                               |            |            |
| <b>Total volume of water consumption (in kilolitres)</b>                              |            |            |
| <b>Water intensity per rupee of turnover</b> (Water consumed / turnover)              |            |            |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity |            |            |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>          |            |            |
| (i) Into Surface water                                                                |            |            |
| - No treatment                                                                        |            |            |
| - With treatment – please specify level of treatment                                  |            |            |
| (ii) Into Groundwater                                                                 |            |            |
| - No treatment                                                                        |            |            |
| - With treatment – please specify level of treatment                                  |            |            |
| (iii) Into Seawater                                                                   |            |            |
| - No treatment                                                                        |            |            |
| - With treatment – please specify level of treatment                                  |            |            |
| (iv) Sent to third-parties                                                            |            |            |
| - No treatment                                                                        |            |            |
| - With treatment – please specify level of treatment                                  |            |            |
| (v) Others                                                                            |            |            |
| - No treatment                                                                        |            |            |
| - With treatment – please specify level of treatment                                  |            |            |
| <b>Total water discharged (in kilolitres)</b>                                         |            |            |

Our plants are situated in regions where water stress is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

To date, there has been no independent external review or analysis assessing our operations, performance, or compliance with relevant standards or regulations.

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

For FY 25-26, Scope 3 emissions have been calculated based on Category 5 – Waste Generated in Operations, considering the applicable waste generation and corresponding disposal, treatment, or reclamation methods. For certain waste streams managed through third-party vendors, the specific treatment or disposal methodologies were not available at the time of assessment. Accordingly, emission factors could not be reliably assigned to these waste streams. The Company is in the process of strengthening data collection and coordination with its waste management partners to enable more comprehensive Scope 3 emissions assessment in the forthcoming reporting periods.

| 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) – Limited | Metric tonnes of CO2 equivalent          | 58.57         | The Company has not yet assessed the categories applicable under Scope 3 emissions. However, it is undertaking the necessary measures to assess and quantify the relevant Scope 3 emission categories in the forthcoming years. |
| Total Scope 3 emissions per rupee of turnover                                                                  | Metric tonnes of CO2 equivalent/Rs       | 0.00000000027 |                                                                                                                                                                                                                                 |
| Total Scope 3 emission intensity                                                                               | Metric tonnes of CO2 equivalent/Employee | 0.02          |                                                                                                                                                                                                                                 |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company’s commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

**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 outcome of such initiatives, as per the following format:**

| Sr. No. | Initiative undertaken                               | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Outcome of the initiative                                                                                                                                                                                                |
|---------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Waste Segregation, Storage and Responsible Disposal | The entity has established systems for source segregation, safe storage, handling, transportation, treatment, recycling, recovery and disposal of waste generated across its manufacturing facilities, R&D centres and offices. Hazardous and other regulated waste is stored in designated areas and handed over only to authorized vendors, recyclers and treatment facilities in accordance with applicable CPCB, SPCB and TNPCB requirements. The Company also maintains applicable authorizations for handling and disposal of hazardous and biomedical waste. At CSL – Thiruvallur, non-hazardous waste is segregated at source and handed over to appropriate vendors, while hazardous waste is managed through authorized agencies based on the nature and characteristics of the waste. | Ensures safe and compliant management of waste while minimizing risks to human health and the environment. Source segregation also facilitates recycling, recovery and appropriate treatment of different waste streams. |
| 2.      | Recycling and Resource Recovery of Waste            | The Company prioritizes recycling, recovery and resource utilization over conventional disposal wherever technically feasible. At CPL – Puducherry, e-waste, plastic waste, corrugated boxes, waste paper, metal scrap and hazardous waste categories such as 5.1, 33.1 and 28.6 are channelized to authorized recyclers/vendors. At CSL – Thiruvallur, used/spent oil is sent to authorized recyclers for recycling and spent solvents are sent for recovery/recycling. These practices are supplemented by controlled storage and documentation prior to transfer to authorized agencies.                                                                                                                                                                                                      | Reduces the quantity of waste requiring final disposal, promotes recovery of valuable materials and supports the principles of circularity and resource efficiency.                                                      |
| 3.      | Hazardous Waste Co-processing through AFRF          | At CSL – Thiruvallur and other applicable facilities, suitable hazardous waste streams, including off-specification products, date-expired products and chemical sludge, are routed to an authorized Alternate Fuel Resource Facility (AFRF) for pre-processing. The waste undergoes consignment-wise sampling and analysis, segregation, labelling, storage and appropriate processing, including blending, drying and mechanical processing depending on its characteristics. The processed material is subsequently supplied to cement manufacturing units for co-processing as alternative fuel and/or raw material.                                                                                                                                                                         | Diverts suitable hazardous waste from conventional disposal routes such as landfilling and incineration, while enabling resource recovery and substitution of conventional fuels/raw materials in cement manufacturing.  |

| Sr. No. | Initiative undertaken                                                          | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                                                                                                      | Outcome of the initiative                                                                                                                                                                                                        |
|---------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.      | ETP and STP Wastewater Management                                              | The Company operates Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) at applicable manufacturing and office facilities. At CPL – Puducherry, process effluent and sewage are treated through on-site ETP and STP systems prior to reuse/disposal. At CPL and CSL – Perungudi, the ETP/STP operations are managed by a third-party O&M vendor. At CPL – Chengalpattu/Amaris, sewage is conveyed to the Common STP operated by Mahindra World City. | Ensures that wastewater generated from operations is appropriately treated prior to reuse or disposal, thereby minimizing the potential environmental impact of liquid effluents and supporting responsible water management.    |
| 5.      | Reduction and Substitution of Environmentally Harmful Chemicals – Refrigerants | As part of its efforts to reduce the environmental impact associated with hazardous and environmentally harmful substances, R22 refrigerant used in HVAC and cold-storage systems at CPL – Puducherry is being progressively replaced with more environmentally preferable alternatives. The replacement is being undertaken in a phased manner to reduce dependence on refrigerants with high global warming potential and ozone-depleting properties.               | Reduces the environmental impact associated with the use and potential release of high-GWP and ozone-depleting refrigerants and supports the transition towards more environmentally preferable alternatives.                    |
| 6.      | Condensate Recovery System (CRS) – CPL Puducherry                              | A Condensate Recovery System (CRS) has been installed at the CPL – Puducherry manufacturing facility to recover unused steam condensate and reuse it as boiler feedwater. This reduces the requirement for fresh water and the energy required for heating boiler feedwater, thereby improving overall boiler efficiency.                                                                                                                                             | The initiative is expected to reduce boiler fuel consumption by approximately 5%, thereby contributing to a reduction in associated Scope 1 GHG emissions and improving energy and resource efficiency.                          |
| 7.      | HVAC and AHU Optimization – CPL Puducherry                                     | HVAC set points and AHU operating schedules have been optimized based on production shift timings and actual process requirements. This enables HVAC equipment to operate only when required and minimizes idle running hours during non-operational periods.                                                                                                                                                                                                         | Reduces unnecessary electricity consumption from HVAC and AHU systems and contributes to improved operational energy efficiency and reduction in associated Scope 2 GHG emissions.                                               |
| 8.      | Variable Frequency Drives (VFDs) for Chillers – CPL Puducherry                 | Two of the four chillers at CPL – Puducherry are equipped with Variable Frequency Drives (VFDs) for compressor operation. The VFDs enable compressor speed to be varied in line with actual cooling demand, thereby avoiding unnecessary energy consumption associated with fixed-speed operation, particularly under part-load conditions.                                                                                                                           | The initiative is expected to reduce compressor energy consumption by approximately 10%, subject to actual load conditions and operating hours, thereby contributing to lower electricity consumption and Scope 2 GHG emissions. |

| Sr. No. | Initiative undertaken                                              | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Outcome of the initiative                                                                                                                                                                                                                                                                                           |
|---------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9.      | Renewable Energy Adoption – CPL Puducherry                         | A 100-litre solar water heater and eight 18-watt solar lights have been installed within the factory premises. These systems utilize solar energy for water heating and lighting applications, thereby reducing dependence on conventional electricity.                                                                                                                                                                                                                                                                                                                                                                                                                      | Supports renewable energy adoption and reduces electricity consumption from conventional sources, contributing to a reduction in the facility's Scope 2 GHG emissions.                                                                                                                                              |
| 10.     | Electrification of Company Vehicle Fleet – CSL Thiruvallur         | During FY 2025–26, the Company replaced four petrol-engine cars with electric vehicles (EVs) as part of its initiative to reduce fossil-fuel consumption associated with company-owned vehicles. The Company has further planned to replace the remaining nine petrol/diesel-powered cars with EVs during FY 2026–27. Upon completion, the Company's car fleet is expected to comprise only electric vehicles.                                                                                                                                                                                                                                                               | The transition to EVs is expected to eliminate direct petrol and diesel consumption from company-owned cars, thereby reducing associated Scope 1 GHG emissions and supporting the Company's vehicle fleet decarbonization efforts.                                                                                  |
| 11.     | Centralized Control and Monitoring (CCM) System – Perungudi        | A Centralized Control and Monitoring (CCM) system has been deployed across the CPL and CSL Perungudi R&D centres and offices to automate energy management. The system helps prevent unnecessary operation of air-conditioning systems by aligning their operation with actual occupancy and operational requirements.                                                                                                                                                                                                                                                                                                                                                       | Reduces unnecessary electricity consumption from air-conditioning systems and contributes to a reduction in associated Scope 2 GHG emissions.                                                                                                                                                                       |
| 12.     | Water-efficient Fixtures – Perungudi                               | Water-saving push-type faucets have been installed at the facilities to reduce unnecessary water consumption during daily operations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Reduces water consumption and the associated energy requirements for water supply and pumping, thereby providing an indirect contribution to the Company's resource-efficiency and GHG reduction objectives.                                                                                                        |
| 13.     | AHU Power Conservation Initiative – COL OSD Manufacturing Facility | During FY 2025–26, COL implemented an AHU power conservation initiative at its Oral Solid Dosage (OSD) manufacturing facility, aligned with the principles of WHO TRS 1010, Annex 2. Following power shutdown and environmental recovery validation studies, AHUs are programmed to switch on approximately 180 minutes before the commencement of manufacturing activities, rather than operating continuously during non-operational hours. Environmental parameters, including temperature, relative humidity and viable and non-viable particulate levels, were validated to ensure recovery within the 180-minute period, supported by a comprehensive risk assessment. | Out of 20 AHUs, 16 are switched off during non-operational hours, while four continue to operate continuously for critical areas such as product storage and warehouse/logistics areas. The initiative is estimated to save approximately 2,200–2,500 kWh/day, with average savings of approximately 2,350 kWh/day. |

| Sr. No. | Initiative undertaken                                        | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                                                       | Outcome of the initiative                                                                                                                                                                                     |
|---------|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14.     | Energy Awareness and Green-belt Development – CPL Puducherry | Energy-saving notice boards have been installed in non-operational areas to create awareness among employees and encourage responsible energy consumption. In addition, tree plantation and sapling distribution activities have been undertaken for employees and workers, including initiatives associated with World Environment Day, to support green-belt development within and around the facility.             | Promotes energy-conscious behaviour among employees and supports the development of green areas within and around the facility, complementing the Company's broader environmental sustainability initiatives. |
| 15.     | Chiller Capacity Optimization – CPL Puducherry               | Daytime chiller operations have been optimized by reducing the operating capacity from approximately 990 TR to 865 TR. One 125 TR chiller is switched off whenever process cooling requirements permit. The optimization is supported by condenser and evaporator water balancing and alignment of AHU operation with actual process requirements to avoid excess cooling capacity and unnecessary energy consumption. | Reduces unnecessary electricity consumption associated with chiller operations and consequently contributes to a reduction in Scope 2 GHG emissions and improvement in energy efficiency.                     |

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

The disaster management strategy of the company is deeply rooted in comprehensive policies that emphasize risk assessment, incident management, and compliance. The Incident Management Policy outlines structured procedures for addressing and mitigating the impact of unexpected events, ensuring swift response and recovery efforts across departments. Employees are required to be fully acquainted with these provisions, confirming their understanding and adherence through formal declarations. Additionally, the Risk Assessment and Treatment Policy provides a framework for identifying, evaluating, and treating risks to minimize potential disruptions. This approach ensures that the company not only reacts effectively to incidents but also proactively manages risks, fostering a resilient organizational environment. Employees affirm their compliance with these policies, demonstrating their commitment to uphold the company's standards in disaster preparedness and response.

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

The Company has not undertaken any mitigation or adaptation measures as of yet.

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

NIL

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

a. By the listed entity: Nil

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

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**
**Essential Indicators**
**1. a) Number of affiliations with trade and industry chambers/ associations.**

The Company is member of total 9 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     | Indian Drug Manufacturers Association                   | National                                                            |
| 2     | Pharmaceuticals Manufacturers Association of Tamil Nadu | State                                                               |
| 3     | Pharmaceutical Export Promotion Council                 | National                                                            |
| 4     | Federation of Indian Export Organisations               | National                                                            |
| 5     | Confederation of Indian Industry                        | National                                                            |
| 6     | PDMA – Pondicherry Drug Manufacturers Association       | State                                                               |
| 7     | Hindustan Chamber of Commerce                           | National                                                            |
| 8     | Tamil Nadu Chamber of Commerce                          | State                                                               |
| 9     | Federation of Indian Chambers of Commerce               | National                                                            |

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

| Name of authority                          | Brief of the case | Corrective action taken |
|--------------------------------------------|-------------------|-------------------------|
| No such instance during the Financial Year |                   |                         |

**Leadership Indicators**
**1. Details of public policy positions advocated by the entity:**

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

Caplin advocates public policy positions relating to ease of doing business, simplification of regulatory and compliance procedures, and strengthening of the policy framework governing the pharmaceutical sector, through its engagement with trade and industry bodies. These advocacy efforts are undertaken by relevant functional and senior management teams who are closest to these stakeholder relationships, with the objective of contributing constructively to policy development that supports innovation, industry growth, and improved patient access to affordable medicines. Outcomes and feedback arising from such engagements are periodically reviewed by senior management, and relevant action plans are placed before the Board.

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.

| Name and Brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web Link |
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|
| Not Applicable                    |                      |                      |                                                           |                                                |                   |

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

| S. 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) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
| Not Applicable |                                          |       |          |                                         |                          |                                         |

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

The Company interacts with local community on a regular basis through formal and informal communication channels.

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 <sup>1</sup> | 6.16%      | 4.92%      |
| Directly from within India                                | 81.84%     | 84.46%     |

<sup>1</sup>The company has excluded capex from input material.

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

| Location     | FY 2025-26       | FY 2024-25       |
|--------------|------------------|------------------|
| Rural        | 22.59%           | 60%              |
| Semi-Urban   | 41.52%           | 4%               |
| Urban        | No Unit in urban | No Unit in urban |
| Metropolitan | 35.89%           | 36%              |

Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| NIL                                          |                         |

**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 INR) |
|-------|-------|-----------------------|-----------------------|
| NIL   |       |                       |                       |

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

No. The Company does not have a preferential procurement policy providing preference to suppliers comprising marginalized or vulnerable groups. The Company may evaluate the need for such measures as part of its procurement practices and stakeholder considerations, as appropriate

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

Not applicable, as the Company does not procure from marginalized or vulnerable groups.

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

Not applicable

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

| S.No           | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|----------------|------------------------------------------------------|--------------------------|---------------------------|------------------------------------|
| Not Applicable |                                                      |                          |                           |                                    |

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

| Name of authority | Brief of the case | Corrective Action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

**6. Details of beneficiaries of CSR Projects:**

| S. No    | CSR Project                                                                                                                                                          | No. of persons benefitted from CSR projects | % of beneficiaries from vulnerable and marginalized groups |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| <b>1</b> | We have taken up CSR activity directly by actively supporting development of school infrastructure, sponsoring student's education and supporting school events etc. | 1,156                                       | 100%                                                       |
| <b>2</b> | CSR activities carried through Caplin Point Meenakshi Trust                                                                                                          | 3,080                                       | 100%                                                       |

**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.**

In markets such as Latin America, the Company mainly exports its pharmaceutical products to its Subsidiaries operating across the region, which in FY26 served a distribution network of over 30,000 touchpoints, up from ~22,000 in FY25. In certain countries, the Company also works through several front-end and channel partners. In both arrangements, the teams at the Subsidiaries are responsible for receiving consumer grievances and complaints and sharing them with the Company for prompt resolution. The Company follows established policies and procedures for addressing such complaints within defined timelines.

In regulated markets, consumer complaints are received and addressed in accordance with the contractual terms agreed with the respective front-end partners. Following the establishment of Caplin Steriles USA Inc. as a front-end entity in the United States, the entity engages with healthcare service providers and end consumers — including hospitals, pharmacies, and clinics, which grew from 5,610 in FY25 to 14,300 in FY26 — to monitor and address complaints.

Standard Operating Procedures have also been established for managing market complaints in regulated markets, with the Quality Assurance, Regulatory Affairs, and external Pharmacovigilance teams involved in the process.

The Quality Assurance department oversees the complaint handling process, including receipt and recording of complaints, initiation of investigations, constitution of cross-functional teams, completion of investigations and communication with relevant stakeholders, wherever required under customer quality agreements. The department is also responsible for implementing corrective and preventive measures, communicating the outcome to complainants and maintaining product complaint records.

Complaints concerning Adverse Drug Reactions / Adverse Drug Events are investigated by the external Pharmacovigilance team, which submits the investigation findings to the Head of Regulatory Affairs. Customer support or external pharmacovigilance services may also be engaged for such investigations.

The Pharmacovigilance team's scope includes the following Individual Case Safety Reporting (ICSR) activities:

- **Literature screening**
- **Case processing services**, including:
  - o Triage, case processing, quality review, medical review and expedited reporting
  - o Literature searches, analysis and reporting of literature cases
- **Aggregate reporting**, including Development Safety Update Reports (DSURs), Quarterly Periodic Adverse Drug Experience Reports (PADERs), and Periodic Safety Update Reports (PSURs) / Periodic Benefit Risk Evaluation Reports (PBRERs)
- **Clinical Overviews (COs)**
- **Signal management and preparation of signal reports**
- **Risk management reports**
- **Call centre management support**

The Regulatory Affairs department evaluates complaints from a regulatory perspective and is responsible for issuing field alerts or notifying the relevant health authorities / qualified persons in cases involving critical failures in the complaint handling process.

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

|                                                             | As a percentage to total turnover |
|-------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product | NA                                |
| Safe and responsible usage                                  | 100%                              |
| Recycling and/or safe disposal                              | NA                                |

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

|                                            | FY 2025-26               |                                   | Remarks | FY 2024-25               |                                   | Remarks |
|--------------------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                            | Received during the Year | Pending resolution at end of year |         | Received during the Year | Pending resolution at end of year |         |
| <b>Data Privacy</b>                        | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Advertising</b>                         | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Cyber-security</b>                      | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Delivery of essential services</b>      | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Restrictive Trade Practices</b>         | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Unfair Trade Practices</b>              | Nil                      | Nil                               | Nil     | Nil                      | Nil                               | Nil     |
| <b>Other – Customer /Market complaints</b> | 78                       | 1                                 | Nil     | 46                       | Nil                               | Nil     |

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

|                          | Number | Reasons for recall |
|--------------------------|--------|--------------------|
| <b>Voluntary recalls</b> | 0      | 0                  |
| <b>Forced recalls</b>    | 0      | 0                  |

**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 of the policy.**

The Company has a Personal Data Protection and Privacy Policy that provides a framework for managing data privacy and related cybersecurity risks. The Policy is available on the Company's website under the Corporate Governance section. Pursuant to the Digital Personal Data Protection (DPDP) Act, 2023 and the rules notified thereunder, the Company is in the process of revising this framework to align with the requirements of the Act, and expects to achieve full compliance as per the timelines provided under the DPDP Act, 2023.

**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.**

There were no other instances of product recalls, quality issues, or privacy or cybersecurity breaches requiring corrective action as at the end of the financial year. Further, no penalties were imposed or regulatory actions were taken in relation to the safety of the Company's products or services. Corrective measures were undertaken for the reported product recall to prevent recurrence.

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

**a. Number of instances of data breaches**

0

**b. Percentage of data breaches involving personally identifiable information of customers**

0

**c. Impact, if any, of the data breaches**

Nil

### Leadership Indicators

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

The Company's products and services information is disseminated through multiple channels appropriate to the regulatory environment in which it operates. For operations in highly regulated markets such as the United States, product information — including safety, composition, and quality parameters — is made accessible through publicly maintained regulatory and institutional platforms, namely:

- DailyMed and the FDA National Drug Code (NDC) Directory, for clinical safety and product composition details.
- The FDA Orange Book and recognized global pharmaceutical data repositories such as PharmaCompass, for product quality track record and therapeutic compliance parameters.

In addition, product and service information is available on the Company's website: <https://www.caplin-us.com/our-products/>

The Company is also in the process of developing a dedicated B2B ordering portal to further enhance accessibility of product information and streamline institutional ordering for its US operations.

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

The entity provides relevant information to consumers to support the safe and responsible use of its products. This includes directions for use, ingredients, warnings, precautions and other relevant product information on the product packaging. Where applicable, additional information is provided through pamphlets/leaflets accompanying the product packaging.

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

The Company informs consumers of any disruption or risk of discontinuation of essential products through multiple channels, including social media platforms, newspaper notifications, and the Company's official website.

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

Yes. In addition to displaying mandatory product details and manufacturer address on product labels in a legible format, as required under applicable regulatory requirements, the Company also publishes comprehensive product information on its website: <https://www.caplin-us.com/our-products/>, making it accessible to a wider base of institutional and clinical stakeholders beyond the regulatory minimum.

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

Yes. The Company, through its foreign subsidiaries and various distribution channels, conducts customer satisfaction surveys to gather feedback on its products and services and to assess customer expectations and satisfaction levels.

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

To  
The Board of Directors,  
Caplin Point Laboratories Limited.

### Assurance Report on Sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core format.

Caplin Point Laboratories Limited (CIN: L24231TN1990PLC019053), hereinafter referred to as “ Caplin Point” or “the Company”) engaged M/s Alagar & Associates LLP, ('A&A' or 'us' or 'we') vide engagement letter dated July 1, 2026 to undertake an independent assurance engagement in respect of the agreed Sustainability Information specified below (the “Identified Sustainability Information” or “BRSR Core indicators”) included in the Company's Business Responsibility and Sustainability Report (hereinafter referred to as 'BRSR') for Financial Year (FY) 2025-26.

This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

### Identified Sustainability Information

Our scope of Limited Assurance consists of the BRSR Core indicators listed in the **Annexure I** to our report.

Our Limited Assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

### Reporting criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the “SEBI”) (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026 (the “SEBI Master Circular”) and
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024

### Assurance Methodology / Standard

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

### Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, Identification of key aspects, engagement with

stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### **Our Independence and Quality Control**

We have maintained our independence and confirm that we have met the requirements of the SEBI Master Circular, its clarifications thereto and have the required competencies and experience to conduct this assurance engagement. We confirm that we are independent of the Company and its group entities and have maintained our independence throughout the engagement.

We maintain a system of quality control designed to provide assurance that our engagements are performed in accordance with applicable professional standards, regulatory requirements and relevant ethical requirements, and that the assurance reports issued by us are appropriate in the circumstances.

The engagement was subject to appropriate quality control procedures, including engagement planning, review of significant judgements, evaluation of the sufficiency and appropriateness of evidence obtained, and review of the final assurance report prior to its issuance.

### **Our Responsibility**

Our responsibility is to express a Limited Assurance opinion on the Identified Sustainability Information listed in **Annexure I** based on the procedures we have performed and evidence we have obtained.

### **Basis for our conclusion**

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including Environment Health and Safety team, finance team, compliance team, human resources team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at plants on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

- Undertook 4 site visits covering the Head Office, R&D units, Manufacturing plants at Puducherry, Gummidipoondi and a Clinical Research site in Chengalpet. The locations were selected based on their significance to the environmental disclosures, relative size of their workforce and the overall footprint;
- Applied analytical procedures as appropriate and recalculated the information covered by limited assurance based on the criteria;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis;

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

### Inherent Limitations

Our assurance engagement assumes that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, authentic and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers a **±5% tolerance level** in relation to potential estimation and measurement errors or omissions.
- We have not been involved in evaluation or assessment of any financial data/performance of the company. Our opinion on specific BRSR Core indicators relies on the third party audited financial reports of the Company. We do not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The scope of our assurance engagement is restricted to data and information pertaining to the defined reporting period. Information, events, or data relating to periods outside the reporting period have not been considered as part of this engagement.
- Our assurance does not extend to statements or disclosures that express opinions, claims, beliefs, aspirations, expectations, objectives, or future intentions of the Company.

### Other information

The Company's management is responsible for the other information. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

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

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

### Limited Assurance Opinion

On the basis of the assessment undertaken at the Limited level of Assurance, nothing has come to our attention to suggest that the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) do not adhere to the reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

### **Our Conclusion**

The Company has undertaken considerable efforts to ensure the consistency and reliability of the data presented in this Report. The Company may continue to strengthen its data collection and collation processes to further enhance the robustness and quality of its disclosures.

### **Restriction on Distribution and Use**

Our Limited Assurance report has been prepared and addressed to the Board of Directors of Caplin Point at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. To the fullest extent permitted by law, M/s Alagar & Associates LLP, does not assume responsibility to anyone other than the Company. Our Limited Assurance Report (Deliverables) should not be used for any other purpose or by any person other than the addressees of our report (Deliverables). We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report (Deliverables) is shown or into whose hands it may come without our prior consent in writing.

**For Alagar& Associates, LLP**  
**(Formerly known as M. Alagar & Associates)**  
**Practicing Company Secretaries**  
**Peer Review Certificate No: 6814/2025**  
**Firm Registration No: L2025TN019200**

**M Alagar**  
**Designated Partner**  
**Membership No: F7488 CoP No: 8196**  
**UDIN: F007488H001088755**

**Place: Chennai**  
**Date: August 12, 2026**

## ANNEXURE - I

## BRSR CORE ATTRIBUTES – LIMITED ASSURANCE FOR FY 2025-26

| Principle          | Attribute/Area                                                            | Parameter/Metric                                                                                                                                   |
|--------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Principle 1 – E8   | Fairness in Engaging with Customers and Suppliers                         | Number of days of accounts payable                                                                                                                 |
| Principle 1 – E9   | Openness of business                                                      | Concentration of purchases & sales done with trading houses, dealers, and related parties<br>Loans and advances & investments with related parties |
| Principle 3 – E1 c | Enhancing Employee Wellbeing and Safety                                   | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company                            |
| Principle 3 – E11  |                                                                           | Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)      |
| Principle 5 – E3 b | Enabling Gender Diversity in Business                                     | Gross wages paid to females as % of wages paid                                                                                                     |
| Principle 5 – E7   |                                                                           | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013                               |
| Principle 6 – E1   | Energy Footprint                                                          | Total energy consumption                                                                                                                           |
|                    |                                                                           | Percentage of energy consumed from renewable sources                                                                                               |
|                    |                                                                           | Energy intensity                                                                                                                                   |
| Principle 6 – E3   | Water Footprint                                                           | Total water consumption                                                                                                                            |
|                    |                                                                           | Water consumption intensity                                                                                                                        |
| Principle 6 – E4   | Water Footprint                                                           | Water discharge by destination and levels of Treatment                                                                                             |
| Principle 6 – E7   | GHG Footprint                                                             | Total Scope 1 emissions                                                                                                                            |
|                    |                                                                           | Total Scope 2 emissions                                                                                                                            |
|                    |                                                                           | GHG Emission Intensity (Scope 1+2)                                                                                                                 |
| Principle 6 – E9   | Embracing circularity – details related to waste management by the entity | Details of total waste generated (in each category)                                                                                                |
|                    |                                                                           | Waste Intensity                                                                                                                                    |
|                    |                                                                           | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations                                   |
|                    |                                                                           | For each category of waste generated, total waste disposed by nature of disposal method                                                            |
| Principle 8 – E4   | Enabling Inclusive Development                                            | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India         |
| Principle 8 – E5   |                                                                           | Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost  |
| Principle 9 – E7   | Fairness in Engaging with Customers and Suppliers                         | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events                             |