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**Date: 02 September 2026**

|                                                                                                |                                                                                                                                       |
|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <b>To</b><br><b>BSE Limited</b><br>Phiroze Jeejeebhoy Towers<br>Dalal Street<br>Mumbai- 400001 | <b>To</b><br><b>National Stock Exchange of India Limited</b><br>Exchange Plaza<br>Bandra Kurla Complex<br>Bandra (E)<br>Mumbai-400051 |
| <b>Security Code: 540596</b>                                                                   | <b>Symbol: ERIS</b>                                                                                                                   |

**SUBJECT: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FY 2025-26 OF THE COMPANY**

Dear Sirs,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report along with independent reasonable assurance statement of the Company for the Financial Year 2025-26 which also forms part of the Annual Report of the Company.

Kindly take the above information on your records.

Yours faithfully,

**Eris Lifesciences Limited**

Milind

Talegaonkar

Digitally signed by  
Milind Talegaonkar  
Date: 2026.09.02  
17:53:42 +05'30'

**Milind Talegaonkar**

**Company Secretary and Compliance Officer**

**ICSI Membership No.: A26493**

Encl : A/a

**Registered & Corporate Office:**

Shivarth Ambit, Plot No. 142/2, Ramdas Road, Off SBR, Near Swati Bungalows, Bodakdev, Ahmedabad – 380054  
Phone: +91-79-69661000/1001 • Email: eris@erislifesciences.com • Web Site: www.eris.co.in • CIN: L24232GJ2007PLC049867

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

### SECTION A: GENERAL DISCLOSURES

| I. | Details of the listed entity                                                                                                     |                                                                                                                        |
|----|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| 1  | Corporate Identity Number (CIN) of the Listed Entity                                                                             | L24232GJ2007PLC049867                                                                                                  |
| 2  | Name of the listed entity                                                                                                        | Eris Lifesciences Limited                                                                                              |
| 3  | Year of incorporation                                                                                                            | 25-01-2007                                                                                                             |
| 4  | Registered office address                                                                                                        | Shivarth Ambit, Plot No 142/2, Ramdas Road, Off SBR, Near Swati Bungalows, Bodakdev, Ahmedabad, Gujarat-380054         |
| 5  | Corporate office address                                                                                                         | Shivarth Ambit, Plot No 142/2, Ramdas Road, Off SBR, Near Swati Bungalows, Bodakdev, Ahmedabad, Gujarat-380054         |
| 6  | E-mail address                                                                                                                   | complianceofficer@erislifesciences.com                                                                                 |
| 7  | Telephone no.                                                                                                                    | 07969661000                                                                                                            |
| 8  | Website                                                                                                                          | <a href="https://eris.co.in/">https://eris.co.in/</a>                                                                  |
| 9  | Financial year for which reporting is being done                                                                                 | 2025-26                                                                                                                |
| 10 | Name of the Stock Exchange(s) where shares are listed                                                                            | Bombay Stock Exchange Limited (BSE)<br>National Stock Exchange of India Limited (NSE)                                  |
| 11 | Paid-up capital                                                                                                                  | Rs. 13,85,42,887/-                                                                                                     |
| 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. Milind Talegaonkar<br>Tel: 07969661000<br>Email: complianceofficer@erislifesciences.com                            |
| 13 | Reporting boundary                                                                                                               | Disclosures in this Report are made on a standalone basis, unless otherwise specified under any particular disclosure. |
| 14 | Name of assurance provider                                                                                                       | B Kabra and Co                                                                                                         |
| 15 | Type of assurance obtained                                                                                                       | Reasonable Assurance for BRSR Core KPIs                                                                                |

| II. | Products/services                                                                  |                              |                                                        |                                 |
|-----|------------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------|---------------------------------|
| 16  | Details of business activities (accounting for 90% of the turnover)                |                              |                                                        |                                 |
|     | Sr. No.                                                                            | Description of Main Activity | Description of Business Activity                       | % of Turnover of the entity     |
|     | 01.                                                                                | Pharmaceutical               | Manufacturing and Marketing of Pharmaceutical Products | 100%                            |
| 17  | Products/Services sold by the entity (accounting for 90% of the entity's Turnover) |                              |                                                        |                                 |
|     | Sr. No.                                                                            | Product/Service              | NIC Code                                               | % of total Turnover contributed |
|     | 01.                                                                                | Pharmaceutical Products      | 2100                                                   | 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 |
|                                                                                                                                                                                                                                         | National                                                                                                                                                                                                                                                                                                                             | 1                | 5                 | 6     |
|                                                                                                                                                                                                                                         | International                                                                                                                                                                                                                                                                                                                        | 0                | 0                 | 0     |
| Note: The 6 locations mentioned in the table above covers Company’s manufacturing facility located in Guwahati, three office locations Ahmedabad (HO), Mumbai and Lucknow, and two Central Warehouse situated at Zirakpur and Guwahati. |                                                                                                                                                                                                                                                                                                                                      |                  |                   |       |
| 19                                                                                                                                                                                                                                      | Markets served by the entity                                                                                                                                                                                                                                                                                                         |                  |                   |       |
|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                      |                  |                   |       |
| A                                                                                                                                                                                                                                       | Number of locations                                                                                                                                                                                                                                                                                                                  |                  |                   |       |
|                                                                                                                                                                                                                                         | Locations                                                                                                                                                                                                                                                                                                                            |                  | Number            |       |
|                                                                                                                                                                                                                                         | National (No. of States)                                                                                                                                                                                                                                                                                                             |                  | 28                |       |
|                                                                                                                                                                                                                                         | International (No. of Countries)                                                                                                                                                                                                                                                                                                     |                  | 0                 |       |
| B                                                                                                                                                                                                                                       | What is the contribution of exports as a percentage of the total turnover of the entity:<br>The standalone operations of Eris Lifesciences are limited to the domestic branded formulations segment, with no export-related activities during the reporting period.                                                                  |                  |                   |       |
| C                                                                                                                                                                                                                                       | A brief on types of customers<br>The Company operates across chronic, sub-chronic, and acute therapeutic segments, including cardio-metabolic, VMN, dermatology, CNS, and women’s health, among others. Distribution is primarily facilitated through wholesale distributors, stockists, retail pharmacies, and e-commerce channels. |                  |                   |       |

| IV.                                                                                                                                                                        | Employees                                                                                                                                                                                                                                                                                                                                                                                                               |              |         |           |         |          |         |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------|-----------|---------|----------|---------|-----------|
| 20                                                                                                                                                                         | Details as of the end of the Financial Year                                                                                                                                                                                                                                                                                                                                                                             |              |         |           |         |          |         |           |
| A.                                                                                                                                                                         | Employees and workers (including differently abled)                                                                                                                                                                                                                                                                                                                                                                     |              |         |           |         |          |         |           |
| S. No.                                                                                                                                                                     | Particulars                                                                                                                                                                                                                                                                                                                                                                                                             | Total<br>(A) | Male    |           | Female  |          | Other   |           |
|                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                         |              | No. (B) | % (B / A) | No. (C) | % (C /A) | No. (D) | % (D / A) |
| EMPLOYEES                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                         |              |         |           |         |          |         |           |
| 1                                                                                                                                                                          | Permanent (D)                                                                                                                                                                                                                                                                                                                                                                                                           | 2704         | 2612    | 96.60%    | 92      | 3.40%    | 0       | 0%        |
| 2                                                                                                                                                                          | Other than Permanent (E)*                                                                                                                                                                                                                                                                                                                                                                                               | 308          | 283     | 91.88%    | 25      | 8.12%    | 0       | 0%        |
| 3                                                                                                                                                                          | Total employees (D + E)                                                                                                                                                                                                                                                                                                                                                                                                 | 3012         | 2895    | 96.12%    | 117     | 3.88%    | 0       | 0%        |
| WORKERS                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                         |              |         |           |         |          |         |           |
| 1                                                                                                                                                                          | Permanent (F)                                                                                                                                                                                                                                                                                                                                                                                                           | 54           | 53      | 98.15%    | 1       | 1.85%    | 0       | 0%        |
| 2                                                                                                                                                                          | Other than Permanent (G)                                                                                                                                                                                                                                                                                                                                                                                                | 10           | 10      | 100.00%   | 0       | 0.00%    | 0       | 0%        |
| 3                                                                                                                                                                          | Total Workers (F + G)                                                                                                                                                                                                                                                                                                                                                                                                   | 64           | 63      | 98.44%    | 1       | 1.56%    | 0       | 0%        |
| * All employees and workers who are on probation have been considered under the ‘Other than Permanent’ category for employees and workers throughout this BRSR disclosure. |                                                                                                                                                                                                                                                                                                                                                                                                                         |              |         |           |         |          |         |           |
| B.                                                                                                                                                                         | Differently abled Employees and workers: Nil. During the reporting period, the Company did not have representation of differently abled employees in its workforce. However, the Company continues to strengthen its commitment towards building an inclusive and equitable workplace by exploring opportunities to enhance the participation of differently abled individuals across various functions and operations. |              |         |           |         |          |         |           |

| 21 | Participation/Inclusion/Representation of women |           |                               |           |
|----|-------------------------------------------------|-----------|-------------------------------|-----------|
|    |                                                 | Total (A) | No. and percentage of Females |           |
|    |                                                 |           | No. (B)                       | % (B / A) |
|    | Board of Directors                              | 8         | 1                             | 12.50%    |
|    | Key Management Personnel                        | 2         | 0                             | 0.00%     |

| 22 | Turnover rate for permanent employees and workers <i>(Disclose trends for the past 3 years)</i> |            |        |       |            |        |       |            |        |       |
|----|-------------------------------------------------------------------------------------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
|    |                                                                                                 | FY 2025-26 |        |       | FY 2024-25 |        |       | FY 2023-24 |        |       |
|    |                                                                                                 | Male       | Female | Total | Male       | Female | Total | Male       | Female | Total |
|    | Permanent Employees                                                                             | 27%        | 33%    | 28%   | 34%        | 57%    | 35%   | 35%        | 21%    | 35%   |
|    | Permanent Workers                                                                               | 25%        | 0%     | 24%   | 20%        | 0%     | 19%   | 38%        | 0%     | 38%   |

| V.  | Holding, Subsidiary, and Associate Companies (including joint ventures)                |                                                                                   |                                                                |                                   |                                                                                                                               |
|-----|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 23  | (a) Names of holding / subsidiary / associate companies / joint ventures.              |                                                                                   |                                                                |                                   |                                                                                                                               |
|     | Sr. No.                                                                                | Name of the holding / subsidiary / associate companies / joint ventures (A)       | Indicate whether holding/ subsidiary/ associate/ joint venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No) |
|     | 1                                                                                      | Aprica Healthcare Limited                                                         | Step Down Wholly Owned Subsidiary                              | 100%                              | Yes                                                                                                                           |
|     | 2                                                                                      | Eris M. J. Biopharm Private Limited                                               | Subsidiary                                                     | 70%                               | Yes                                                                                                                           |
|     | 3                                                                                      | Eris Therapeutics Limited                                                         | Wholly Owned Subsidiary                                        | 100%                              | Yes                                                                                                                           |
|     | 4                                                                                      | Eris Oaknet Healthcare Private Limited                                            | Step Down Wholly Owned Subsidiary                              | 100%                              | Yes                                                                                                                           |
|     | 5                                                                                      | Eris Healthcare Private Limited                                                   | Wholly Owned Subsidiary                                        | 100%                              | Yes                                                                                                                           |
|     | 6                                                                                      | Eris Pharmaceuticals Limited                                                      | Wholly Owned Subsidiary                                        | 100%                              | Yes                                                                                                                           |
|     | 7                                                                                      | Swiss Parenterals Limited                                                         | Wholly Owned Subsidiary                                        | 100%                              | Yes                                                                                                                           |
|     | 8                                                                                      | Eris BioNxt Private Limited<br>(Previously known as Chemman Labs Private Limited) | Wholly Owned Subsidiary                                        | 100%                              | Yes                                                                                                                           |
| 9   | Levim Lifetech Private Limited                                                         | Step Down Associate Company                                                       | 30%                                                            | No                                |                                                                                                                               |
| VI. | CSR Details                                                                            |                                                                                   |                                                                |                                   |                                                                                                                               |
| 24  | (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/No): |                                                                                   |                                                                |                                   | Yes                                                                                                                           |
|     | (ii) Turnover (Rs. in Crores):                                                         |                                                                                   |                                                                |                                   | 17,79.77                                                                                                                      |
|     | (iii) Net worth (Rs. in Crores):                                                       |                                                                                   |                                                                |                                   | 3,195.46                                                                                                                      |

| VII. Transparency and Disclosures Compliances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                         |                                                                                                              |                                            |                                                              |         |                                            |                                                                  |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|------------------------------------------------------------------|---------|
| 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct</b> |                                                                                                              |                                            |                                                              |         |                                            |                                                                  |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Stakeholder group from whom complaint is received                                                                                       | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2025-26                                 |                                                              |         | FY 2024-25                                 |                                                                  |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                         |                                                                                                              | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Communities</b>                                                                                                                      | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Investors (other than shareholders)</b>                                                                                              | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Shareholders</b>                                                                                                                     | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 6                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Employees and workers</b>                                                                                                            | Yes*                                                                                                         | 1                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Customers</b>                                                                                                                        | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Value Chain partners</b>                                                                                                             | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Others (please specify)</b>                                                                                                          | Yes*                                                                                                         | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                                | Nil     |
| <p>*At Eris Lifesciences, stakeholder trust and transparent communication remain an integral part of the way the Company conducts its business. The policies that guide the Company's engagement with stakeholders, along with the related grievance redressal mechanisms, are available on the Company's website at <a href="https://www.eris.co.in/investor-relations/corporate-governance">https://www.eris.co.in/investor-relations/corporate-governance</a> in the grievance redressal section and on the internal intranet platform.</p> <p>To ensure that concerns are addressed effectively, separate teams manage grievances for different stakeholder groups.</p> <p>a) Investor Queries: <a href="mailto:investor.relations@eris.co.in">investor.relations@eris.co.in</a></p> <p>b) HR related queries: <a href="mailto:hr.support@erislifesciences.com">hr.support@erislifesciences.com</a></p> <p>c) Secretarial: <a href="mailto:complianceofficer@erislifesciences.com">complianceofficer@erislifesciences.com</a></p> <p>d) Legal: <a href="mailto:legal@erislifesciences.com">legal@erislifesciences.com</a></p> <p>The Company has also established a dedicated mechanism for consumer product quality complaints through the Consumer Complaint portal accessible at <a href="https://www.eris.co.in/investor-relations/corporate-governance/grievance-redressal">https://www.eris.co.in/investor-relations/corporate-governance/grievance-redressal</a></p> <p>Engagement with value chain partners is managed through procurement leads, who serve as the primary point of contact for supply chain-related interactions and concerns.</p> <p>Through these established systems and channels, the Company continued to maintain open communication with its stakeholders, and no complaints were reported during the reporting period.</p> |                                                                                                                                         |                                                                                                              |                                            |                                                              |         |                                            |                                                                  |         |

| 26.     | <b>Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:</b> |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sr. No. | Material issue identified                                                                                                                                                                                                                                                                                                                                                              | Indicate whether risk or opportunity (R/O)         | Rationale for identifying the risk / opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                              |
| 1       | Energy Use and GHG Emissions                                                                                                                                                                                                                                                                                                                                                           | Environmental Risk (with transitional opportunity) | <p>Being in the pharmaceutical sector, Eris Lifesciences operates energy-intensive manufacturing facilities, making energy a significant and recurring cost exposure.</p> <p>The risk is material on two fronts. Operational where fossil fuel dependence creates margin vulnerability to energy price volatility and supply disruptions.</p> <p>Regulatory &amp; Commercial where India's tightening GHG reporting standards, combined with rising ESG expectations from institutional investors and global healthcare partners, make carbon intensity a business risk beyond just compliance.</p> <p>Eris recognizes that early investment in energy efficiency and clean energy sourcing positions the Company to benefit from lower operating costs, stronger compliance readiness, and preferential standing with ESG-conscious investors and global healthcare partners, making this a strategic priority beyond just an environmental obligation.</p> | <ul style="list-style-type: none"> <li>- Commenced Scope 1 and Scope 2 GHG emissions monitoring to establish a measurable baseline.</li> <li>- Implemented energy efficiency measures including motion sensor-based lighting, hot water tank insulation, and compressed air system optimization.</li> <li>- Real-time energy tracking deployed to identify and address inefficiencies proactively.</li> <li>- Transitioning towards bio-mass-based energy sources with a broader renewable energy mix under evaluation.</li> <li>- Process optimization underway to reduce energy intensity per unit of output.</li> </ul> | <p><b>Negative (Near-term)</b></p> <p>Higher capex on energy infrastructure and monitoring systems, incremental opex from compliance and reporting requirements.</p> <p><b>Positive (Medium to Long-term)</b></p> <p>Lower energy opex from efficiency gains and renewable sourcing, reduced risk of regulatory penalties, improved ESG positioning strengthens access to capital and global partnership opportunities.</p> |

|    |                                       |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                               |
|----|---------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2. | Water Use and Effluent Management     | Environmental Risk | <p>Being in the pharmaceutical sector, Eris Lifesciences relies on consistent access to quality water across its manufacturing operations, making water a critical production input.</p> <p>The risk is material on two fronts. Operational where water scarcity or quality issues can directly disrupt manufacturing, compromise product standards, and increase input costs. Regulatory where improper effluent disposal carries significant compliance risk, with non-compliance attracting penalties, production shutdowns, and reputational damage with regulators and local communities. As environmental standards continue to tighten, Eris recognizes that robust water and effluent management is a non-negotiable aspect of sustainable manufacturing and long-term operational continuity.</p>                                          | <ul style="list-style-type: none"> <li>- Invested in rainwater harvesting infrastructure to reduce dependence on external water sources.</li> <li>- Water conservation and recycling practices embedded in day-to-day operations.</li> <li>- Regular audits and compliance controls in place to ensure adherence to regulatory norms.</li> <li>- ETP sludge handled and disposed of in strict compliance with applicable environmental regulations.</li> </ul>                                         | <p><b>Negative</b></p> <p>Higher capex on ZLD and rainwater harvesting infrastructure, ongoing opex from compliance management and audits.</p> <p><b>Positive</b></p> <p>Significantly reduces risk of regulatory penalties and production shutdowns, protects operational continuity and the Company's reputation with regulators and local communities.</p> |
| 3. | Waste and Hazardous Material          | Environmental Risk | <p>Being in the pharmaceutical sector, Eris Lifesciences generates process waste, hazardous chemicals, and other regulated materials as an unavoidable part of its manufacturing operations.</p> <p>The risk is material on two fronts. Compliance &amp; Legal where non-compliance with hazardous waste regulations can attract penalties, legal liabilities, and in severe cases, facility shutdowns. Operational &amp; Reputational where inadequate waste handling poses health and safety risks to employees and surrounding communities, and can cause lasting reputational damage with regulators, communities, and ESG-focused investors. As environmental scrutiny on manufacturing companies intensifies, Eris recognizes that disciplined waste management is fundamental to protecting its operating license and stakeholder trust.</p> | <ul style="list-style-type: none"> <li>- Process waste, ETP sludge, and spent oil sent for co-processing at authorized kilns in compliance with regulatory norms.</li> <li>- Proactive reduction of hazardous chemicals used in operations to lower environmental risk at source.</li> <li>- Robust segregation and tracking systems in place for end-to-end accountability in waste disposal.</li> <li>- Employee training and vendor controls embedded in the waste management framework.</li> </ul> | <p><b>Negative</b></p> <p>Ongoing opex from authorized disposal, training, and vendor oversight.</p> <p><b>Positive</b></p> <p>Avoids costs associated with environmental remediation, regulatory penalties, and legal liabilities; protects revenue continuity and the Company's reputation with regulators and communities.</p>                             |
| 4  | Employee Health, Safety and Wellbeing | Social Risk        | <p>Being in the pharmaceutical sector, Eris Lifesciences operates manufacturing facilities where employees are exposed to chemicals, equipment, and processes that carry inherent health and safety risks.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>- Standardized safety practices implemented across all manufacturing sites.</li> <li>- PPE provisioning and regular health checks in place for employees and workers.</li> </ul>                                                                                                                                                                                                                                                                                | <p><b>Negative</b></p> <p>Capex and opex associated with safety infrastructure, PPE, health checks, and certification costs. Safety incidents, if they occur, can result in production downtime, legal claims, and regulatory penalties.</p>                                                                                                                  |

|   |                           |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                       |
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|   |                           |                    | <p>The risk is material on two fronts. Operational where safety incidents can disrupt production, damage assets, and increase absenteeism, directly affecting output and efficiency. Regulatory &amp; Reputational where non-compliance with occupational health and safety norms can attract legal action, financial penalties, and reputational damage that affects the Company's ability to attract and retain talent.</p> <p>Eris recognizes that a safe and healthy workforce is not just a compliance obligation but a direct enabler of business continuity and organizational performance.</p>                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>- Safety training embedded in employee induction and ongoing capability development programs.</li> <li>- Incident prevention measures and near-miss reporting systems in place to enable proactive risk identification.</li> <li>- Plans underway to obtain additional safety certifications to further strengthen the Company's safety framework.</li> </ul>                                                                                                                                                                                         | <p><b>Positive</b></p> <p>Reduced absenteeism and workplace incidents lower operational disruption costs; a strong safety record supports talent attraction and retention, reducing recruitment and attrition-related costs.</p>                                                                                                                                                                      |
| 5 | Human Capital Development | Social Opportunity | <p>Being in the pharmaceutical sector, Eris Lifesciences operates in a specialized, knowledge-driven industry where the quality of its workforce directly determines business outcomes.</p> <p>The opportunity is material on two fronts. Performance, a skilled, engaged, and diverse workforce drives higher productivity, better decision-making, and stronger organizational resilience.</p> <p>Talent, in a competitive talent market, companies that invest meaningfully in learning, career development, and inclusion are better positioned to attract and retain high-caliber professionals, particularly in specialized functions such as medical, regulatory, and R&amp;D.</p> <p>Eris recognizes that human capital development is a direct driver of long-term competitive advantage and not merely a people agenda.</p> | <ul style="list-style-type: none"> <li>- Saksham program in place for structured induction, new manager training, and capability building.</li> <li>- Aagman and Pratham induction programs ensure new employees are aligned with the Company's culture and values from day one.</li> <li>- Continuous learning encouraged through active product knowledge development within departments.</li> <li>- Diversity and inclusion initiatives embedded in the Company's people practices.</li> <li>- Performance programs in place to support career growth and succession planning.</li> </ul> | <p><b>Negative</b></p> <p>Short-term training and capability building costs represent an incremental opex investment.</p> <p><b>Positive</b></p> <p>Improved retention reduces recruitment and onboarding costs; higher productivity and engagement directly support revenue growth; stronger succession planning reduces organizational risk and leadership continuity costs over the long term.</p> |

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| 6 | Product Quality and Patient Safety | Social Risk | <p>Being in the pharmaceutical sector, product quality and patient safety are the most fundamental obligations Eris Lifesciences carries both as a business and as a healthcare company.</p> <p>The risk is material on three fronts.</p> <p>Patient, quality failures directly harm patients, which is an unacceptable outcome in the therapies Eris offers, many of which involve long-term chronic disease management. Regulatory, non-compliance with quality standards can trigger product recalls, facility inspections, and regulatory action that disrupts operations and revenue.</p> <p>Commercial, brand trust with healthcare professionals (HCPs) and patients is hard-won and easily damaged; any quality or safety lapse can have a lasting impact on prescriber confidence and market standing.</p> <p>Eris recognises that quality is not a cost of doing business, it is the foundation on which the business is built.</p> | <ul style="list-style-type: none"> <li>- Manufacturing facility is WHO-GMP certified with stringent quality controls across the production process.</li> <li>- Robust pharmacovigilance mechanism in place to monitor and respond to adverse drug reactions.</li> <li>- Stringent supplier selection criteria for raw materials and packaging materials to ensure quality at the source.</li> <li>- CAPA (Corrective and Preventive Action) systems and regular internal and external audits embedded in quality management.</li> <li>- Multi-layered counterfeited mitigation approach including holograms and distinctive brand elements on all products.</li> <li>- Monthly distributor audits conducted to monitor inventory movement and detect anomalies.</li> <li>- Expired or damaged products systematically recalled and destroyed per regulatory guidelines.</li> </ul> | <p><b>Negative</b></p> <p>Significant costs in the event of product recalls, regulatory penalties, and litigation; revenue loss from market withdrawals and reputational damage can have a lasting impact on prescription volumes and brand equity.</p> <p><b>Positive</b></p> <p>A strong quality track record protects and grows revenue by reinforcing HCP and patient trust; reduces the risk of costly regulatory interventions; supports the Company's positioning as a reliable and credible healthcare partner.</p> |
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| 7 | Access and affordability | Social Opportunity          | <p>Being in the pharmaceutical sector, Eris Lifesciences operates in a market where a significant proportion of patients bear out-of-pocket healthcare costs, making affordability a critical determinant of treatment adherence and outcomes.</p> <p>The opportunity is material on two fronts.</p> <p>Market, offering high-quality, affordable branded generic formulations expands Eris's addressable patient base, particularly in underserved and semi-urban markets where price sensitivity is high. Stakeholder Trust, responsible pricing and access initiatives strengthen relationships with patients, HCPs, regulators, and institutional buyers, building long-term brand loyalty that translates into sustained prescription volumes.</p> <p>Eris recognizes that expanding access to its therapies is both a social responsibility and a compelling commercial opportunity that directly supports the Company's growth agenda.</p>                                                      | <ul style="list-style-type: none"> <li>- Responsible pricing strategies in place that balance patient access with business sustainability.</li> <li>- Robust supply chain ensures consistent product availability across markets.</li> <li>- Active engagement with regulatory authorities to streamline product approvals and expand reach.</li> <li>- Market access function established to strengthen presence in institutional buying channels.</li> <li>- Patient Care Initiatives (PCI) platform running initiatives such as ABPM, HBPM, CGM, Sleep Studies, and Holter on Call to bring diagnostic and treatment access to patients.</li> <li>- India-specific clinical studies conducted to provide evidence-based medicine relevant to the local patient population.</li> </ul> | <p><b>Positive</b></p> <p>Expanded market reach and patient base supports revenue growth; stronger presence in institutional channels diversifies revenue streams; patient care initiatives and responsible pricing build brand equity and HCP trust, supporting long-term prescription volume growth.</p>                                                                                                      |
| 8 | Supply chain management  | Environmental & Social Risk | <p>Being in the pharmaceutical sector, Eris Lifesciences depends on a network of raw material suppliers, contract manufacturers, and logistics partners to ensure uninterrupted product availability.</p> <p>The risk is material on two fronts. Operational where dependence on a concentrated supplier base or single logistics channels creates vulnerability to disruptions arising from geopolitical events, natural disasters, or logistical delays, directly affecting product supply and revenue continuity. Compliance &amp; Reputational, failure to extend environmental, social, and quality standards across the value chain exposes the Company to regulatory scrutiny and reputational risk, particularly as ESG expectations from investors and global partners extend beyond the Company's own operations into its supply chain.</p> <p>Eris recognizes that a resilient and responsible supply chain is a direct enabler of business continuity and long-term stakeholder trust.</p> | <ul style="list-style-type: none"> <li>- Supplier base and distribution channels diversified to reduce concentration risk.</li> <li>- Comprehensive Supplier Code of Conduct introduced to embed ethical, environmental, and quality expectations across the value chain.</li> <li>- Supplier self-assessment framework rolled out to critical suppliers to identify and manage supply chain risks proactively.</li> <li>- Integrated facilities and agile operations supported by well-structured warehousing systems to ensure timely delivery and optimized inventory management.</li> <li>- Authorized distributor network in place with monthly audits of sales and stock to monitor inventory movement and detect anomalies</li> </ul>                                             | <p><b>Negative</b></p> <p>Incremental procurement and administrative costs from supplier diversification, due diligence, and ongoing monitoring.</p> <p><b>Positive</b></p> <p>A resilient supply chain reduces the risk of revenue loss from supply disruptions; responsible sourcing practices protect the Company from regulatory and reputational costs that can arise from value chain non-compliance.</p> |

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| 9 | Human rights | Social Risk | <p>Eris Lifesciences operates through an extended value chain involving third-party suppliers, contract manufacturers, and logistics partners, making human rights compliance a material risk beyond just its own operations.</p> <p>The risk is material on three fronts.</p> <p>Supply Chain, any instance of child labour, forced labour, or unsafe working conditions within the value chain can expose the Company to reputational damage, legal liabilities, and regulatory scrutiny.</p> <p>Workforce, failure to uphold equal opportunity, non-discrimination, and fair wage practices internally can attract legal action and undermine the Company's ability to attract and retain talent.</p> <p>Clinical &amp; Data Integrity, as Eris conducts clinical trials, any breach of informed consent protocols, data integrity, or protection of vulnerable populations carries significant legal and regulatory consequences.</p> <p>Eris recognizes that upholding human rights across its operations and value chain is fundamental to maintaining stakeholder trust and long-term business continuity.</p> | <ul style="list-style-type: none"> <li>- Strict prohibition of child and forced labour across operations, with periodic internal audits to ensure compliance.</li> <li>- Equal opportunity and non-discrimination policies in place, with compliance with applicable wage laws.</li> <li>- POSH training embedded in employee induction programs; robust grievance mechanisms including a Whistleblower Policy in place.</li> <li>- Supplier Code of Conduct extends human rights expectations to vendors and business partners.</li> <li>- Clinical trials conducted only after obtaining necessary regulatory and ethical approvals, with strict protocols for informed consent, confidentiality, and continuous monitoring.</li> </ul> | <p><b>Negative</b></p> <p>Compliance and monitoring costs associated with internal audits, supplier due diligence, and grievance management. Any instance of non-compliance can result in legal liabilities, regulatory penalties, supply disruptions, and significant reputational damage that affects the Company's brand equity and stakeholder relationships.</p> |
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|----|---------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | Cyber security and data privacy | Opportunity | <p>As Eris Lifesciences continues to digitalize its operations, the Company's exposure to cyber security and data privacy risks has grown materially.</p> <p>The risk is material on three fronts. Operational, a cyber attack or system breach can disrupt manufacturing operations, supply chain coordination, and business continuity, with direct impact on product availability and revenue. Data Privacy, the Company holds sensitive employee, customer, and patient-related data; any breach of this data can attract regulatory action under applicable data protection laws and cause lasting reputational damage. Intellectual Property, digital systems housing R&amp;D data, product formulations, and proprietary business information represent high-value targets; any compromise can undermine the Company's competitive positioning.</p> <p>Eris recognizes that as digital infrastructure becomes more central to its operations, cyber security is no longer a purely technical function but a material business risk that warrants board-level attention</p> | <ul style="list-style-type: none"> <li>- Information Security Management System (ISMS) in place to establish a structured framework for managing cyber security risks.</li> <li>- IT controls and monitoring systems deployed to detect and respond to threats proactively.</li> <li>- Employee training programs in place to build awareness on cyber hygiene and data privacy practices.</li> <li>- Incident response protocols established to ensure swift containment and recovery in the event of a breach.</li> </ul> | <p><b>Negative</b></p> <p>Ongoing capex and opex investment required in IT security infrastructure, monitoring systems, and employee training. A cyber breach, if it occurs, can result in significant operational downtime, regulatory penalties under data protection laws, litigation costs, and reputational damage that affects stakeholder trust.</p> <p><b>Positive</b></p> <p>A robust cyber security framework reduces the risk of costly breaches and downtime, protects the Company's intellectual property and proprietary data, and strengthens stakeholder confidence in Eris's governance and data stewardship practices.</p> |
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## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

| Disclosure Questions                                                                                                                                                                                                                                                | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| <b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>                                                                                                                                               | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | No* | Yes | Yes |
| <b>b. Has the policy been approved by the Board? (Yes/ No)</b>                                                                                                                                                                                                      | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | No  | Yes | Yes |
| <b>c. Web Link of the Policies, if available</b>                                                                                                                                                                                                                    | *All policies required to be disclosed under applicable regulatory frameworks have been published on the Company's website at <a href="https://www.eris.co.in/investor-relations/corporate-governance">https://www.eris.co.in/investor-relations/corporate-governance</a><br>Additional internal policies are made available to employees through the Company's intranet.                                                                                                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |
| <b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>                                                                                                                                                                                  | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | No  | Yes | Yes |
| <b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>                                                                                                                                                                                    | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | No  | Yes | Yes | No  | No  | Yes |
| <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> | The Company has adopted the following national and international standards and guidelines.<br><br>Principles 2, 6, and 9: Compliance with WHO Good Manufacturing Practices (GMP) guidelines<br><br>Principle 9: Certification under ISO 9001:2015 (Quality Management System)<br><br>In addition, the Company aligns its operations with the National Guidelines on Responsible Business Conduct (NGRBC).                                                                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |
| <b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>                                                                                                                                                                 | The Company remains committed to integrating sustainability and social responsibility into its operations, with continued focus on environmental stewardship, employee well-being, patient safety, and responsible business practices. These commitments are embedded within the Company's strategy, governance frameworks, and operational approach. In line with evolving stakeholder expectations, sectoral priorities, and regulatory requirements, Eris Lifesciences is also in the process of developing a structured ESG roadmap with measurable goals and targets to track progress across key sustainability areas over time, and intends to progressively disclose its performance against these commitments in future BRSR disclosures. |     |     |     |     |     |     |     |     |

|                                                                                                                                                                                                                              |           |           |           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |           |           |           |
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| <b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>                                                                                     |           |           |           |           | <p>While the Company continues to develop its ESG goals and targets, several initiatives were undertaken during the reporting period to strengthen sustainability performance and enhance ESG data measurement and monitoring practices, including:</p> <ul style="list-style-type: none"><li>• Transition from LVFO (a fossil fuel) to biomass pellets as a renewable energy alternative at the manufacturing facility</li><li>• Responsible disposal of hazardous waste generated at the Guwahati plant, including ETP sludge, process waste, and used oil, through authorised co-processing channels</li><li>• Development of a more accurate environmental baseline for the Guwahati manufacturing facility aligned with the consolidated entity's overall production strategy</li><li>• Initiation of supplier self-assessment processes on ESG-related parameters to strengthen responsible supply chain practices</li><li>• Achievement of 100% health and safety training coverage for workers during the reporting period</li></ul>                                                                                                                                                                                                                                                                                                                                                                          |           |           |           |           |
|                                                                                                                                                                                                                              |           |           |           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |           |           |           |
| <b>Governance, leadership, and oversight</b>                                                                                                                                                                                 |           |           |           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |           |           |           |
| <b>Disclosure Questions</b>                                                                                                                                                                                                  | <b>P1</b> | <b>P2</b> | <b>P3</b> | <b>P4</b> | <b>P5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>P6</b> | <b>P7</b> | <b>P8</b> | <b>P9</b> |
| <b>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</b> |           |           |           |           | <p>Over the past year, Eris has made structured progress on its ESG journey, beginning with a materiality assessment to identify the environmental, social, and governance issues most relevant to its business and stakeholders. The material topics are also mapped against the UN Sustainable Development Goals. This exercise has enabled the company to prioritise its efforts in areas of greatest impact and supports the integration of ESG considerations into its core business strategy. ESG is viewed not as a parallel agenda but as an essential component in building a resilient and responsible enterprise.</p> <p>To strengthen this commitment, the company has updated its governance structure to ensure appropriate oversight and accountability on material ESG topics. Roles and responsibilities related to ESG are now clearly defined at both the Board and management levels, facilitating more effective monitoring and decision-making.</p> <p>The company's ESG framework, outlined in the ESG section of this Annual Report, forms the foundation of its approach. Initial targets are currently being developed, with a focus on generating long-term value for all stakeholders and delivering measurable outcomes. These targets will concentrate on areas of material impact while ensuring continued compliance with applicable regulations on responsible business conduct.</p> |           |           |           |           |

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| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                              |  |                                                                                                  |    |    |    |    |    |    |    | The Board-level Risk Management Committee of Eris Lifesciences is responsible for overseeing ESG-related risks and opportunities, including periodic review of the Company’s sustainability performance in the context of evolving regulatory requirements, macroeconomic conditions, and sectoral developments. The Executive Committee of the Board further provides strategic direction and oversight for the integration of Business Responsibility and ESG priorities into the Company’s overall business strategy and operations.<br><br>The Executive Committee has entrusted the implementation and operational monitoring of the Company’s Business Responsibility and ESG framework to the Wholetime Director & Chief Operating Officer, Mr. Krishnakumar Vaidyanathan (DIN: 08976508). |                                                                          |    |    |    |    |    |    |    |    |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details |  |                                                                                                  |    |    |    |    |    |    |    | Yes. The Executive Committee of the Board is responsible for guiding the Company’s ESG and sustainability strategy and tracking its implementation. In doing so, it also ensures that key ESG matters are periodically shared with the Board for review and discussion, as needed.<br><br>Alongside this, the Risk Management Committee provides oversight of ESG related risks and opportunities, including areas such as cybersecurity, business continuity, and other risks arising from changes in the sector, competition, and the wider market environment.                                                                                                                                                                                                                                 |                                                                          |    |    |    |    |    |    |    |    |
| 10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee                           |  |                                                                                                  |    |    |    |    |    |    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                          |    |    |    |    |    |    |    |    |
| Subject for Review                                                                                                                                                         |  | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee |    |    |    |    |    |    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) |    |    |    |    |    |    |    |    |
|                                                                                                                                                                            |  | P1                                                                                               | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | P1                                                                       | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action                                                                                                                    |  | Yes, Committee of the Board                                                                      |    |    |    |    |    |    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Periodic/Need-based                                                      |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non- compliances                                                          |  | Yes, Committee of the Board                                                                      |    |    |    |    |    |    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Ongoing basis                                                            |    |    |    |    |    |    |    |    |
| 11. 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.      |  |                                                                                                  |    |    |    |    |    |    |    | No. The entity has not carried out an independent third-party assessment of the overall working of its policies. However, internal and external auditors, where required, review specific policies as part of their audit and certification processes. For example, the Quality Policy was assessed by QACS International Pvt. Ltd. as part of the ISO 9001:2015 certification process. In addition, both the Quality and Health & Safety Policies were reviewed by an external agency as part of the WHO GMP certification process. Further, the implementation of policies is monitored by the executive management, and any deviations are reviewed and discussed at the Board level.                                                                                                          |                                                                          |    |    |    |    |    |    |    |    |

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

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

The Company does not currently engage in public policy advocacy, and therefore a formal policy on this is not considered necessary at this stage. However, if required in the future, Eris's internal policy framework can be revisited and suitably updated to put such a policy in place.

In the meantime, the Company has in place a set of policies aligned with various BRSR principles, which guide its responsible business practices. These include the following.

Principle 1 and 5: Whistleblower Policy- <https://eriswebsite.eriscare.co.in/docs/Whistleblower-Policy.pdf>

Principle 1: Code of Conduct for Directors and Senior Management Personnel- <https://eriswebsite.eriscare.co.in/docs/2021/11/Code-Of-Conduct-For-Directors-And-Senior-Management-Personnel.pdf>

Principle 2: Supplier's Code of Conduct- <https://eriswebsite.eriscare.co.in/docs/2023/06/Suppliers-Code-of-Conduct.pdf>

Principle 3: DEI Policy- <https://eriswebsite.eriscare.co.in/docs/2023/06/Diversity-Equity-and-Inclusion-Policy.pdf>

Principle 4 and Principle 8: CSR Policy- <https://eriswebsite.eriscare.co.in/docs/2021/11/CSR-POLICY.pdf>

Principle 5: POSH Policy- <https://eriswebsite.eriscare.co.in/docs/2025/04/ELL-POSH-Policy-March-2025.pdf>

Principle 5: Human Rights Policy: <https://www.eris.co.in/investor-relations/corporate-governance>

Principle 6: Environmental Policy- <https://eriswebsite.eriscare.co.in/docs/2023/06/Environmental-Policy.pdf>

Principle 9: Quality Policy is internal and is displayed prominently throughout Eris facilities

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

| <b>PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.</b>                                                                                                        |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>Essential Indicators</b>                                                                                                                                                                                                                             |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                         |
| <b>1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year</b>                                                                                                                                   |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                         |
| <b>Segment</b>                                                                                                                                                                                                                                          | <b>Total number of training and awareness programmes held</b> | <b>Topics/principles covered under the training and its impact</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Percentage of persons in respective category covered by the awareness programmes</b> |
| Board of Directors                                                                                                                                                                                                                                      | 1                                                             | The Company recognises that awareness of the National Guidelines on Responsible Business Conduct (NGRBC) is essential for integrating responsible business practices into its governance and decision-making. Accordingly, the Board of Directors and Key Managerial Personnel (KMP) participate in regular awareness and familiarisation programmes covering key topics such as responsibilities of the Board, SEBI Listing Regulations, NGRBC Principles, business ethics, environmental stewardship, social responsibility, and good governance. These programmes include interactive learning sessions, practical discussions, and, where appropriate, inputs from external experts to help strengthen the understanding and implementation of ESG and NGRBC principles across the organisation. | 100%                                                                                    |
| Key Managerial Personnel                                                                                                                                                                                                                                |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                         |
| Employees other than BoD and KMPs                                                                                                                                                                                                                       | 61                                                            | At Eris Lifesciences, continuous learning and development are an integral part of the Company's people philosophy. Employees receive regular training to strengthen technical, functional, and behavioural skills, along with awareness programmes on the NGRBC principles covering, <ul style="list-style-type: none"> <li>• Code of Conduct and compliance (Principle 1),</li> <li>• Managerial and Functional skills and Health and Safety (Principle 3),</li> <li>• POSH and Human Rights (Principle 5),</li> <li>• ESG and Sustainability (Principles 6 and 8), and</li> <li>• Cybersecurity and Information Security awareness (Principle 9).</li> </ul>                                                                                                                                       | 36%                                                                                     |
| Workers                                                                                                                                                                                                                                                 | 10                                                            | Workers receive regular training on health and safety (Principle 3), human rights and POSH (Principle 5), and environmental practices (Principle 6).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 100%                                                                                    |
| 100% of the field force receive regular product and division specific medical and scientific trainings. Monthly cycle meetings are also held to enhance knowledge and skills. These programmes are over and above the training coverage reported above. |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                         |

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

During the financial year, the Company was levied a fine of ₹5,01,500 each by the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) for non-compliance with Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the composition of the Board of Directors. Apart from this, no settlements, compounding fees, imprisonment, punishment, or other non-monetary actions were imposed on the Company or its Directors and Key Managerial Personnel (KMP) during the reporting period.

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

| Case Details                                                                                                                                                                                  | Name of the regulatory/enforcement agencies/ judicial institutions                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| The Company has filed an appeal in connection with the fine imposed for non-compliance with Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. | National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) |

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

Yes. Eris Lifesciences is committed to conducting its business with integrity, transparency, and accountability, and does not tolerate bribery or corruption in any form. This commitment is supported by its Anti-Corruption and Anti-Bribery Policy, which provides clear guidance on preventing, identifying, and reporting corrupt practices. The policy applies to all employees, agents, and third parties acting on behalf of the Company and is available on the Company's intranet for employees as well as to relevant external representatives.

**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     | Remark         | Number     | Remark         |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil        | Not Applicable | Nil        | Not Applicable |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil        | Not Applicable | Nil        | Not Applicable |

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

Not applicable, as no such issues were reported during FY 2025-26.

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

|                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 93.75 days | 88.35 days |

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

| Parameter                                | Metrics                                                                                  | FY 2025-26 | FY 2024-25 |
|------------------------------------------|------------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases (Procurement) | a. Purchases from trading houses as % of total purchases                                 | NIL        | NIL        |
|                                          | b. Number of trading houses where purchases are made from                                | NIL        | NIL        |
|                                          | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | NIL        | NIL        |
| Concentration of Sales                   | a. Sales to dealers/distributors as % of total sales                                     | 100%       | 100%       |
|                                          | b. Number of dealers/distributors to whom sales are made                                 | 1*         | ~4500      |
|                                          | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors      | 100%       | 15%        |
| Share of RPTs in                         | a. Purchases (Purchases with related parties / Total Purchases)                          | 9.28%      | 9.97%      |
|                                          | b. Sales (Sales to related parties/ Total Sales)                                         | 77.79%     | 3.84%      |
|                                          | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 99.78%     | 99.10%     |
|                                          | d. Investments (Investments in related parties/ Total Investments made)                  | 99.50%     | 99.24%     |

Note: \*Effective FY 2025-26, Eris Lifesciences has transitioned to a single dealer/distributor model and Eris Healthcare Private Limited, a wholly owned subsidiary, has been appointed as Super Distributor for whole Eris Group.

There were no purchases from trading houses under the definition of foreign trade or the canalising agencies (for domestic) during FY 2025-26.

**LEADERSHIP INDICATORS**

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

| Total number of awareness programmes held | Topics / principles covered under the training                                                                           | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 1                                         | Business ethics and compliance (Principle 1), Responsible labour practices (Principle 3), and Human rights (Principle 5) | 100%                                                                                                               |

Eris Lifesciences recognizes the important role its value chain partners play in building a sustainable and responsible business ecosystem. The Company works closely with its suppliers and other value chain partners to promote ethical business practices and long-term value creation across the supply chain. This commitment is supported by the 'Supplier Code of Conduct (SCoC)', which sets out the ethical standards, applicable laws, regulations, and business practices that all suppliers are expected to follow while doing business with the Company.

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

Yes. Eris Lifesciences follow transparent processes while undertaking transactions involving members of the Board to avoid any conflict of interest. Board members abstain from participating in discussions or decision-making on matters in which they may have an interest. Further, Board members are required to make periodic disclosures, including declarations of independence, wherever applicable, and disclosures of interests in other entities. The Company also ensures that related party transactions are undertaken on an arm's-length basis and in accordance with applicable regulatory requirements. Compliance with these requirements is further reinforced through the 'Code of Conduct for Directors and Senior Management Personnel', which sets out the expected standards of integrity and ethical conduct.

**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.**

|                    | <b>FY 2025-26</b> | <b>FY 2024-25</b> | <b>Details of improvements in environmental and social impacts</b> |
|--------------------|-------------------|-------------------|--------------------------------------------------------------------|
| R&D*               | Nil               | Nil               | Nil                                                                |
| Capex <sup>#</sup> | Nil               | Nil               | Nil                                                                |

*\*The Company leverages proven technologies and solutions available in the market to support its operations. Accordingly, no dedicated research and development expenditure was incurred for this purpose during the reporting period.*

*#The Company has made the necessary capital investments in previous years towards reducing effluent discharge and air emissions, and improving energy and water conservation. As these investments continue to meet the Company's operational and environmental requirements, no additional capital expenditure was required during the reporting period.*

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

Yes. Eris Lifesciences is committed to promoting responsible and sustainable sourcing across its value chain. The Company follows defined procurement standards, including material specifications and robust quality control processes, to ensure product quality and consistency. As its sustainability journey progresses, Eris continues to strengthen its procurement framework by gradually integrating sustainable sourcing principles into its purchasing practices.

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

The Company is committed to progressively increasing the proportion of sustainably sourced inputs each year. In line with this commitment, approximately 80% of the Company's inputs have been sourced through sustainable procurement practices during FY 2025-26 as compared to 60% the previous year. 100% of raw materials, capital machinery, primary and secondary packaging materials, and traded goods procured from suppliers that meet the Company's sustainable sourcing requirements as outlined under "Supplier Code of Conduct (SCoC)".

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:**

**Plastic waste (including packaging):** Plastic waste generated by the Company is managed and disposed of in an environmentally responsible manner, in accordance with applicable requirements.

**E-waste:** Not applicable.

**Hazardous waste:** Not applicable.

**Other waste (Expired products):** Expired products are disposed of through authorised incineration agencies in compliance with the provisions of the Bio-Medical Waste Management Rules, 2016.

**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. Eris Lifesciences uses plastic for packaging and certain operational applications and complies with the Plastic Waste Management Rules, 2016, as amended, including the requirements of Extended Producer Responsibility (EPR). The Company is registered with the Central Pollution Control Board (CPCB) as a Brand Owner and has fulfilled its EPR obligations for FY 2025-26 through CPCB-authorized waste management and recycling partners. Relevant certificates are submitted to the CPCB in accordance with applicable regulatory requirements.

**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 the 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)<br>If yes, provide the web-link |
|----------|------------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------------------|
|----------|------------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------------------|

No. The Company has not conducted a Life Cycle Assessment (LCA) for its products. Based on its internal assessment, the Company's inputs and products are not considered to have significant environmental impacts that warrant a formal LCA at this stage. The Company nevertheless ensures that waste generated during manufacturing, packaging, and from expired products is disposed of through authorized facilities in accordance with applicable regulatory requirements.

**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).**

Owing to the nature of the pharmaceutical industry and the stringent regulatory requirements governing product quality and patient safety, the Company does not reuse or recycle Active Pharmaceutical Ingredients (APIs), excipients, or primary packaging materials in its manufacturing processes. This approach is followed to ensure compliance with applicable regulatory standards.

**4. Of the products and packaging reclaimed at end of life of products, disclose the 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) | NA         | NA       | NA              | NA         | NA       | NA              |
| E-waste                        | NA         | NA       | NA              | NA         | NA       | NA              |
| Hazardous waste                | NA         | NA       | NA              | NA         | NA       | NA              |
| Other waste                    | NA         | NA       | NA              | NA         | NA       | 151.36          |

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

Not Applicable

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

| % of employees covered by      |              |                  |            |                    |            |                    |            |                     |            |                     |            |
|--------------------------------|--------------|------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|---------------------|------------|
| Category                       | Total<br>(A) | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity* benefits |            | Daycare* facilities |            |
|                                |              | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)       | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Employees            |              |                  |            |                    |            |                    |            |                     |            |                     |            |
| Male                           | 2612         | 2612             | 100%       | 2612               | 100%       | NA                 | NA         | NA                  | NA         | NA                  | NA         |
| Female                         | 92           | 92               | 100%       | 92                 | 100%       | 92                 | 100%       | NA                  | NA         | NA                  | NA         |
| Total                          | 2704         | 2704             | 100%       | 2704               | 100%       | 92                 | 100%       | NA                  | NA         | NA                  | NA         |
| Other than Permanent Employees |              |                  |            |                    |            |                    |            |                     |            |                     |            |
| Male                           | 283          | 283              | 100%       | 283                | 100%       | NA                 | NA         | NA                  | NA         | NA                  | NA         |
| Female                         | 25           | 25               | 100%       | 25                 | 100%       | 25                 | 100%       | NA                  | NA         | NA                  | NA         |
| Total                          | 308          | 308              | 100%       | 308                | 100%       | 25                 | 100%       | NA                  | NA         | NA                  | NA         |

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

| % of workers covered by      |              |                  |            |                    |            |                    |            |                     |            |                     |            |
|------------------------------|--------------|------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|---------------------|------------|
| Category                     | Total<br>(A) | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity benefits* |            | Daycare facilities* |            |
|                              |              | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)       | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Workers            |              |                  |            |                    |            |                    |            |                     |            |                     |            |
| Male                         | 53           | 53               | 100%       | 53                 | 100%       | NA                 | NA         | NA                  | NA         | NA                  | NA         |
| Female                       | 1            | 1                | 100%       | 1                  | 100%       | 1                  | 100%       | NA                  | NA         | NA                  | NA         |
| Total                        | 54           | 54               | 100%       | 54                 | 100%       | 1                  | 100%       | NA                  | NA         | NA                  | NA         |
| Other than Permanent Workers |              |                  |            |                    |            |                    |            |                     |            |                     |            |
| Male                         | 10           | 10               | 100%       | 10                 | 100%       | NA                 | NA         | NA                  | NA         | NA                  | NA         |
| Female                       | 0            | 0                | 0%         | 0                  | 0%         | NA                 | NA         | NA                  | NA         | NA                  | NA         |
| Total                        | 10           | 10               | 100%       | 10                 | 100%       | NA                 | NA         | NA                  | NA         | NA                  | NA         |

\*At present, the Company does not offer paternity leave benefits. However, to support workers with young children, the Company has introduced a day care facility, providing access to childcare support and helping workers better balance their work and family responsibilities.

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

|                                                                                    | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------------|------------|------------|
| <b>Cost incurred on wellbeing measures as a % of total revenue of the company*</b> | 0.63%      | 0.83%      |

\*For the purpose of determining the cost incurred on employee and worker well-being initiatives, Eris Lifesciences has considered expenses charged to the Profit & Loss account towards health insurance, accident insurance, maternity benefits, and daycare facilities. Any portion of insurance costs recovered from employees and workers has been excluded from the computation. Beyond these benefits, the Company is committed to creating a supportive workplace by promoting employee well-being through initiatives focused on work-life balance, learning and development, and physical and mental wellness. The Company also fosters an inclusive culture built on open communication, mutual respect, and equal opportunities, helping employees feel supported and engaged.

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

| Benefits | FY 2025-26                                         |                                                |                                                      | FY 2024-25*                                        |                                                |                                                      |
|----------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|          | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF       | 100%                                               | 100%                                           | Y                                                    | 100.00%                                            | 100.00%                                        | Y                                                    |
| Gratuity | 100%                                               | 100%                                           | Y                                                    | 100.00%                                            | 100.00%                                        | Y                                                    |
| ESI      | 1.46%                                              | 21.88%                                         | Y                                                    | 1.87%                                              | 23.60%                                         | Y                                                    |

Note: The above calculation covers both permanent and other than permanent employees and workers. The Company also ensures 100% coverage of all eligible employees and workers under the Employees' State Insurance (ESI) scheme.

**3. 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.**

Yes, the Company ensures that its premises and offices are accessible to differently abled employees and workers, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. Its facilities are equipped with accessibility features such as ramps and elevators to enable easy movement across the premises. Accessible washrooms with wheelchair-friendly stalls, grab bars, and accessible sinks are also available. In addition, the Company provides reasonable workplace accommodations based on individual needs, including relocating workstations to more accessible locations, wherever required, to support equal access and a comfortable working environment for all employees.

**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, Eris Lifesciences has built its workplace culture on the principles of fairness, respect, and dignity, where equal opportunity forms a core part of how people are hired, treated, and developed. This commitment is formally embedded through the Company's 'Diversity, Equity, and Inclusion Policy', which guides non-discriminatory practices across all aspects of employment, ensuring that individuals are not differentiated on the basis of race, gender, religion or beliefs, disability, marital or civil partnership status, age, sexual orientation, gender identity or expression, caregiving responsibilities, or any other characteristic protected under applicable laws.

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

| Gender       | Permanent employees |                | Permanent workers   |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male         | NA                  | NA             | NA                  | NA             |
| Female       | 100.00%             | 100.00%        | 100.00%             | 100.00%        |
| <b>Total</b> | 100.00%             | 100.00%        | 100.00%             | 100.00%        |

Parental leave benefits are currently provided to only female employees and workers through the Company's maternity leave policy. Accordingly, return-to-work rate and retention rate calculations have been considered only for female employees and workers.

**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.

| Category                       | Yes/No (If Yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers              | The Company maintains a workplace environment that is free from discrimination, harassment, and unfair practices. The Company has put in place structured grievance redressal mechanisms to enable employees and workers to raise workplace concerns and seek timely resolution. Grievances can be submitted to the Human Resources team through the designated email addresses: hr.communication@erislifesciences.com and hr.support@erislifesciences.com. In addition, the Company's Whistle Blower Policy provides a confidential and secure mechanism for reporting actual or suspected instances of misconduct, unethical behaviour, or policy violations without fear of retaliation. Matters reported under the Whistle Blower mechanism may be escalated to the Chairperson of the Audit Committee for independent review and appropriate action. |
| 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(s) or Union (B) | % (B / A) | Total employees/ workers in the respective category (C) | No. of employees/ workers in the respective category, who are part of the association(s) or Union (D) | % (D/C) |
| <b>Permanent Employees</b> |                                                      |                                                                                                |           |                                                         |                                                                                                       |         |
| <b>Total</b>               | 2704                                                 | NA                                                                                             | NA        | 3269                                                    | NA                                                                                                    | NA      |
| <b>Male</b>                | 2612                                                 | NA                                                                                             | NA        | 3173                                                    | NA                                                                                                    | NA      |
| <b>Female</b>              | 92                                                   | NA                                                                                             | NA        | 96                                                      | NA                                                                                                    | NA      |
| <b>Permanent Workers</b>   |                                                      |                                                                                                |           |                                                         |                                                                                                       |         |
| <b>Total</b>               | 54                                                   | NA                                                                                             | NA        | 85                                                      | NA                                                                                                    | NA      |
| <b>Male</b>                | 53                                                   | NA                                                                                             | NA        | 81                                                      | NA                                                                                                    | NA      |
| <b>Female</b>              | 1                                                    | NA                                                                                             | NA        | 4                                                       | NA                                                                                                    | NA      |

The Company recognizes and respects the fundamental right of employees to freedom of association as a fundamental principle of fair and respectful employment practices. It fosters an open and inclusive workplace environment where employees are encouraged to share their views and raise concerns without hesitation, contributing to a healthy and constructive work culture. Although there are currently no trade unions among its employees and workers, the Company respects their right to engage in lawful collective activities in pursuit of shared interests.

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

| % of employees covered by |           |                               |           |                      |           |           |                               |           |                      |           |
|---------------------------|-----------|-------------------------------|-----------|----------------------|-----------|-----------|-------------------------------|-----------|----------------------|-----------|
| Category                  | Total (A) | On Health and safety measures |           | On Skill upgradation |           | Total (D) | On Health and safety measures |           | On Skill upgradation |           |
|                           |           | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |           | No. (E)                       | % (E / D) | No. (F)              | % (F / D) |
| Employees                 |           |                               |           |                      |           |           |                               |           |                      |           |
| Male                      | 2895      | 159                           | 5%        | 1045                 | 36%       | 3363      | 364                           | 11%       | 315                  | 9%        |
| Female                    | 117       | 9                             | 8%        | 34                   | 29%       | 106       | 48                            | 45%       | 3                    | 3%        |
| Total                     | 3012      | 168                           | 6%        | 1079                 | 36%       | 3469      | 412                           | 12%       | 318                  | 9%        |
| Workers                   |           |                               |           |                      |           |           |                               |           |                      |           |
| Male                      | 63        | 63                            | 100%      | 63                   | 100%      | 84        | 84                            | 100%      | 84                   | 100%      |
| Female                    | 1         | 1                             | 100%      | 1                    | 100%      | 5         | 5                             | 100%      | 5                    | 100%      |
| Total                     | 64        | 64                            | 100%      | 64                   | 100%      | 89        | 89                            | 100%      | 89                   | 100%      |

The Company actively supports the learning and development of its employees and workers through regular training, on-the-job learning, and skill development initiatives. In addition, 100% of the field force receives regular scientific training, which has not been included in the training data reported above

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

| Category         | FY 2025-26 |         |           | FY 2024-25 |         |          |
|------------------|------------|---------|-----------|------------|---------|----------|
|                  | Total (A)  | No. (B) | % (B / A) | Total (C)  | No. (D) | %(D / C) |
| <b>Employees</b> |            |         |           |            |         |          |
| <b>Male</b>      | 2895       | 2895    | 100%      | 3363       | 3363    | 100%     |
| <b>Female</b>    | 117        | 117     | 100%      | 106        | 106     | 100%     |
| <b>Total</b>     | 3012       | 3012    | 100%      | 3469       | 3469    | 100%     |
| <b>Workers</b>   |            |         |           |            |         |          |
| Male             | 63         | 63      | 100%      | 84         | 84      | 100%     |
| Female           | 1          | 1       | 100%      | 5          | 5       | 100%     |
| Total            | 64         | 64      | 100%      | 89         | 89      | 100%     |

Eris Lifesciences follows a structured performance management process that includes goal setting, periodic feedback, and annual performance reviews. 100% of employees and workers receive a performance and career development review, with annual goals set and periodically evaluated to support continuous development.

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

Yes. Eris Lifesciences believes that a safe and healthy workplace is fundamental to employee well-being and operational excellence. The Company has implemented a structured Occupational Health and Safety Management System (OHSMS) that focuses on identifying workplace hazards, preventing incidents, and continuously improving safety performance. All manufacturing facilities are WHO-GMP certified, and workplace safety is reinforced through defined Standard Operating Procedures (SOPs), regular internal audits, emergency preparedness measures, periodic safety training for employees, contract workers, and casual labour, and ongoing monitoring of occupational health and safety practices. This integrated approach helps maintain a safe, compliant, and supportive work environment across the Company's operations.

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

Eris Lifesciences has established a structured process to identify and manage workplace hazards associated with both routine and non-routine activities. Regular safety inspections, risk assessments for new processes, daily toolbox talks, and adherence to Standard Operating Procedures (SOPs) help prevent workplace incidents. Heads of Departments (HODs) conduct periodic safety walkthroughs to identify potential hazards and review control measures. The Company also carries out regular emergency preparedness drills, including fire and evacuation exercises. Where any unsafe condition or practice is identified, immediate corrective action is taken to eliminate or mitigate the risk before work resumes.

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

Yes. Eris Lifesciences has established Standard Operating Procedures (SOPs) to provide a structured approach for identifying, reporting, and managing work-related hazards. Employees and workers are encouraged to promptly report any safety concerns to their supervisors or designated safety personnel, enabling timely action. Before any new activity or process is introduced, risk assessments are conducted to identify potential hazards, and any unsafe work or condition is immediately corrected or suspended until it can be carried out safely. To ensure the effectiveness of these measures, the SOPs are reviewed and updated periodically to address evolving workplace risks, reinforcing a proactive and transparent safety culture across the Company.

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

Yes. Eris Lifesciences adopts a holistic approach to employee well-being by extending healthcare support beyond occupational health and safety. The Company provides access to non-occupational healthcare through medical camps, health screening programmes such as anaemia and iron deficiency testing, and the distribution of medicines for employees and their family members. Preventive healthcare is further strengthened through awareness sessions on hygiene and infection control, induction training for contract and casual workers, and the availability of on-site first aid and emergency medical support. Recognizing the importance of mental well-being, the Company also conducts Employee Wellness Programmes, including mental health webinars and awareness sessions that encourage resilience, emotional well-being, and a healthy work environment. Together, these initiatives reflect the Company's commitment to supporting the overall health and well-being of its workforce.

**11. Details of safety related incidents:**

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

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

Eris Lifesciences has adopted a comprehensive approach to maintaining a safe, healthy, and secure workplace across its operations. The Company's Onsite Emergency Plan establishes clear procedures for emergency preparedness and response, including defined roles and responsibilities, communication protocols, and coordination with external agencies during incidents such as fires, chemical leaks, and medical emergencies. To strengthen safety awareness, the Company regularly conducts training programmes, emergency drills, and awareness initiatives covering fire safety, equipment handling, electrical safety, workplace hygiene, and health. During National Safety Week 2026, these efforts were reinforced through interactive activities, safety pledge ceremonies, and employee engagement programmes. In addition, all casual workers undergo mandatory safety induction training before commencing work. Additional measures relating to workplace safety, risk management, employee health, and well-being are disclosed under Principle 3, Essential Indicator 10(d).

## 13. Number of Complaints 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> | 0                     | 0                                     | Not Applicable | 0                     | 0                                     | Not Applicable |
| <b>Health and Safety</b>  | 0                     | 0                                     | Not Applicable | 0                     | 0                                     | Not Applicable |

Throughout the year, the Company did not receive any complaints related to working conditions or health and safety practices, reflecting the strength of its preventive safety systems, structured workplace practices, and sustained focus on maintaining a safe and healthy environment for all employees and workers.

## 14. Assessments for the year:

| Category                    | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100% of the Company's plants and offices were assessed internally by the Company.                        |
| Working Conditions          | 100% of the Company's plants and offices were assessed internally by the Company.                        |

## 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.

The Company approaches safety incidents as opportunities for learning and improvement, ensuring that every incident is thoroughly investigated to identify root causes and implement corrective actions to prevent recurrence. Building on this, the Company also ensures timely closure of gaps identified through both internal and external audits and assessments. Learnings from past incidents are systematically shared and embedded across the organisation to prevent similar occurrences in the future. No corrective actions were required during the reporting period, as no significant safety incidents or health and safety risks were identified through the Company's assessments. The Company nevertheless continued to strengthen safety awareness by expanding the scope of its Safety Week training programmes.

### 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. Eris Lifesciences recognizes that employee well-being is fundamental to building a healthy, productive, and thriving workforce. The Company has established measures to provide financial support to the families of employees and workers in the unfortunate event of their demise. Permanent employees are covered under a group medicaid policy, and in the event of a natural death, the nominated beneficiary receives a compensation equivalent to three times the employee's annual salary. Contract workers are covered under the Employees' State Insurance (ESI) scheme in accordance with applicable statutory requirements.

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

Eris Lifesciences places strong emphasis on ensuring that its value chain partners comply with applicable statutory and ethical requirements. For contract labour providers, the Company verifies compliance with statutory obligations such as Provident Fund (PF) and Employees' State Insurance (ESI) by reviewing documentary evidence of deposits with the relevant authorities before releasing payments. In addition, suppliers and other value chain partners are expected to adhere to the Company's Supplier Code of Conduct, which sets out the standards for responsible and ethical business practices. These actions help reinforce responsible and lawful practices across the supply chain.

#### 3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 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/ workers |            | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |            |
|-----------|------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|           | FY 2025-26                               | FY 2024-25 | FY 2025-26                                                                                                                                        | FY 2024-25 |
| Employees | 0                                        | 0          | 0                                                                                                                                                 | 0          |
| Workers   | 0                                        | 0          | 0                                                                                                                                                 | 0          |

Eris Lifesciences did not record any high-consequence work-related injuries, occupational ill-health, or fatalities involving employees or workers during the reporting period. Accordingly, no cases requiring rehabilitation or employment support for affected employees or their family members arose. However, in the event of such an occurrence, the Company remains open to considering suitable employment opportunities for eligible family members, subject to applicable qualifications and role requirements.

#### 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)

Yes. The Company is committed to continuous learning and capability building by providing regular skill enhancement and professional development programmes to its employees throughout their employment. These programmes strengthen technical, functional, and behavioural competencies, enabling employees to perform effectively in their current roles while enhancing their long-term employability. The knowledge and skills acquired through periodic training also support employees in pursuing future career opportunities, including after retirement or separation from the Company. In addition, the Company encourages a culture of continuous learning by providing opportunities for on the job development and knowledge sharing across functions.

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

| Category                    | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Health and safety practices | Not Applicable                                                                                           |
| Working Conditions          | Not Applicable                                                                                           |

Note: The Company has adopted a 'Supplier Code of Conduct (SCoC)', which outlines the legal, ethical, and business standards expected from suppliers and other value chain partners. As part of these expectations, value chain partners are required to comply with applicable health and safety regulations, maintain safe working conditions, and report any non-compliance or deviations in accordance with their contractual obligations.

## 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.

The Company encourages value chain partners, including their employees and contractors, to report any actual or suspected breaches of the Company's policies. All concerns reported in good faith are reviewed through a structured process, and the Company works with the relevant partner to address issues and promote continuous improvement. No material non-conformities requiring corrective action were identified during the reporting period. As a preventive measure, the Company expanded the scope of health and safety awareness sessions for contract workers during Safety Week, reinforcing responsible business practices across its value chain.

## PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

Eris Lifesciences follows a structured stakeholder identification process to determine the key stakeholder groups that are material to its long-term success. This process involves mapping all relevant stakeholders connected to its operations and evaluating them based on a multi-dimensional assessment framework, which considers their level of impact on the business, degree of influence, and legal or financial linkages with the Company. These factors are further assessed through the principles of inclusivity, materiality, and responsiveness to ensure meaningful stakeholder engagement. Based on this process, the Company has identified direct stakeholders, including patients, healthcare practitioners and institutions, value chain partners, shareholders, and employees, as well as indirect stakeholders, including government authorities, regulators, and local communities. This structured approach enables the Company to engage with stakeholders in a focused and meaningful manner while supporting informed decision-making and long-term value creation.

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

| Stakeholder Group        | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other                                                                                                                                     | Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)                  | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                     |
|--------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Investors / Shareholders | No                                                              | <ul style="list-style-type: none"> <li>Annual General Meeting (AGM)</li> <li>Quarterly earnings calls and investor briefings</li> <li>Investor meetings/ conferences</li> <li>Press releases and stock exchange disclosures</li> <li>Company's website</li> </ul> | <ul style="list-style-type: none"> <li>Quarterly</li> <li>Annual (AGM)</li> <li>Need-based</li> </ul> | Engagement aims to provide transparent communication on: <ul style="list-style-type: none"> <li>Financial and operational performance</li> <li>Business strategy and growth plans</li> <li>ESG performance and governance</li> <li>Product pipeline and business outlook</li> </ul> |

|                                                                          |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees and workers                                                    | No  | <ul style="list-style-type: none"> <li>• Employee Engagement &amp; Satisfaction Surveys</li> <li>• HRMS and internal communication platforms</li> <li>• Emails and management communications</li> <li>• Townhalls, departmental meetings and one-to-one discussions</li> <li>• Performance review discussions</li> <li>• Toolbox talks and safety meetings (for manufacturing operations)</li> <li>• Grievance redressal mechanisms</li> <li>• Induction and training programmes, including Aagman/E-Aagman</li> </ul> | <ul style="list-style-type: none"> <li>• Continuous</li> <li>• Annual (Employee Engagement Survey)</li> <li>• Periodic (Performance reviews, safety meetings and training programmes)</li> <li>• Need-based</li> </ul> | <p>Engagement focuses on understanding employee and worker expectations while promoting a safe, inclusive and high-performing workplace through:</p> <ul style="list-style-type: none"> <li>• Learning, skill development and capability building</li> <li>• Career progression and performance management</li> <li>• Occupational health, safety and well-being</li> <li>• Employee wellness and work-life balance</li> <li>• Fair remuneration, statutory benefits and welfare measures</li> <li>• Reward and recognition</li> <li>• Diversity, inclusion and respectful workplace practices</li> <li>• Continuous feedback and grievance resolution</li> </ul> |
| Customers (Healthcare Practitioners, Healthcare Institutions & Patients) | No  | <ul style="list-style-type: none"> <li>• Physical meetings</li> <li>• Virtual meetings</li> <li>• Pharmacovigilance and customer support channels</li> </ul>                                                                                                                                                                                                                                                                                                                                                           | Ongoing                                                                                                                                                                                                                | <p>Engagement focuses on:</p> <ul style="list-style-type: none"> <li>• Understanding product experience and consumer expectations</li> <li>• Ensuring product quality, safety and efficacy</li> <li>• Capturing product feedback and adverse events</li> <li>• Supporting healthcare practitioners in counselling patients on appropriate treatment and lifestyle modifications</li> </ul>                                                                                                                                                                                                                                                                        |
| Suppliers, Vendors & Manufacturers                                       | No  | <ul style="list-style-type: none"> <li>• Emails and telephone interactions</li> <li>• Business meetings and personal visits</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                 | Ongoing                                                                                                                                                                                                                | <p>The Company works closely with its supply chain partners to:</p> <ul style="list-style-type: none"> <li>• Ensure timely payments</li> <li>• Promote collaboration and long-term partnerships</li> <li>• Communicate quality, regulatory and ethical expectations</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                    |
| Community                                                                | Yes | <ul style="list-style-type: none"> <li>• Community meetings</li> <li>• CSR initiatives and outreach programmes</li> <li>• Digital communication channels</li> </ul>                                                                                                                                                                                                                                                                                                                                                    | Ongoing                                                                                                                                                                                                                | <p>The Company engages with communities to:</p> <ul style="list-style-type: none"> <li>• Support community development initiatives</li> <li>• Improve access to healthcare through patient care initiatives</li> <li>• Promote local employment opportunities, where feasible</li> <li>• Understand community needs and expectations</li> </ul>                                                                                                                                                                                                                                                                                                                   |

|                                  |    |                                                                                                                                                                                                                                                                                                                 |                      |                                                                                                                                                                                                                                                                                                                             |
|----------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government and Regulatory Bodies | No | <ul style="list-style-type: none"> <li>• Compliance reports and statutory filings</li> <li>• Meetings with regulatory authorities</li> <li>• Emails and official correspondence</li> <li>• Industry forums and associations</li> <li>• Annual Report, stock exchange disclosures and Company website</li> </ul> | Ongoing & Need-based | <p>Engagement is aimed at:</p> <ul style="list-style-type: none"> <li>• Regulatory compliance and timely disclosures</li> <li>• Product approvals and quality assurance</li> <li>• Monitoring changes in laws and regulations</li> <li>• Supporting industry dialogue through recognized forums and associations</li> </ul> |
|----------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 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.

The Company follows a structured and multi-layered approach to stakeholder consultation on economic, environmental, and social matters, ensuring that insights from stakeholders are effectively channelled to the Board and its Committees for informed decision-making. Stakeholder engagement is led by the Company's business and functional heads. Key insights from these interactions are periodically reported to the Executive Committee of the Board and subsequently shared with the Board through business reviews and familiarisation programmes. This ensures that stakeholder perspectives are considered in decision-making. Going forward, the Risk Management Committee will also review ESG risks arising from these stakeholder engagement processes.

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

Yes. Eris Lifesciences uses stakeholder consultation to support the identification and management of environmental and social topics. The Company engages with stakeholders through surveys, consultations, workshops, and ongoing interactions to gather inputs on key ESG matters. These inputs are assessed through a structured materiality framework considering scale, scope, likelihood, actual and potential impacts, and irremediable characteristics, which helps in identifying and prioritising key ESG issues. Based on this assessment, stakeholder feedback is directly integrated into the Company's ESG priorities, policies, and operational initiatives, including setting and refining ESG goals and strengthening focus areas such as resource efficiency, supply chain practices, and employee well-being. For example, Stakeholder feedback has contributed to people-focused initiatives such as the introduction of a Refer & Earn Policy and the inclusion of manufacturing facility visits in the employee induction programme, strengthening cross-functional collaboration and employee engagement.

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

Eris Lifesciences does not currently maintain detailed demographic data on CSR beneficiaries, including whether they belong to marginalized or vulnerable groups. However, many of its healthcare-focused CSR initiatives are expected to benefit these communities. The Company is strengthening its monitoring and data collection processes to better identify, understand, and address the needs of vulnerable stakeholders. This will help ensure that its interventions remain relevant, effective, and responsive to evolving community needs, while reinforcing the Company's commitment to social equity and inclusive development.

**PRINCIPLE 5: Businesses should respect and promote human rights**
**Essential Indicators**

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

| Category               | FY 2025-26  |                                    |               | FY 2024-25* |                                    |           |
|------------------------|-------------|------------------------------------|---------------|-------------|------------------------------------|-----------|
|                        | Total       | No. of employees / workers covered | %             | Total       | No. of employees / workers covered | %         |
|                        | (A)         | (B)                                | (B/A)         | (C)         | (D)                                | (D/C)     |
| <b>Employees</b>       |             |                                    |               |             |                                    |           |
| Permanent              | 2704        | 115                                | 4.25%         | 3269        | 117                                | 4%        |
| Other than permanent   | 308         | 276                                | 89.61%        | 200         | 115                                | 58%       |
| <b>Total Employees</b> | <b>3012</b> | <b>391</b>                         | <b>12.98%</b> | <b>3469</b> | <b>232</b>                         | <b>7%</b> |
| <b>Workers</b>         |             |                                    |               |             |                                    |           |
| Permanent              | 54          | 54                                 | 100%          | 85          | 0                                  | 0%        |
| Other than permanent   | 10          | 10                                 | 100%          | 4           | 0                                  | 0%        |
| <b>Total Workers</b>   | <b>64</b>   | <b>64</b>                          | <b>100%</b>   | <b>89</b>   | <b>0</b>                           | <b>0%</b> |

*Note: The Human Rights training data for FY 2025–26 relates only to new joiners who underwent induction during the reporting year. Existing employees had already received the required Human Rights training as part of their induction programme in previous years.*

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

| Category                    | FY 2025-26 |                       |       |                        |       | FY 2024-25 |                       |       |                        |       |
|-----------------------------|------------|-----------------------|-------|------------------------|-------|------------|-----------------------|-------|------------------------|-------|
|                             | Total      | Equal to Minimum Wage |       | More than Minimum Wage |       | Total      | Equal to Minimum Wage |       | More than Minimum Wage |       |
|                             |            | No.                   | %     | No.                    | %     |            | No.                   | %     | No.                    | %     |
|                             | (A)        | (B)                   | (B/A) | (C)                    | (C/A) | (D)        | (E)                   | (E/D) | (F)                    | (F/D) |
| <b>Employees</b>            |            |                       |       |                        |       |            |                       |       |                        |       |
| <b>Permanent</b>            |            |                       |       |                        |       |            |                       |       |                        |       |
| Permanent                   | 2704       | 0                     | 0%    | 2704                   | 100%  | 3269       | 0                     | 0%    | 3269                   | 100%  |
| Male                        | 2612       | 0                     | 0%    | 2612                   | 100%  | 3173       | 0                     | 0%    | 3173                   | 100%  |
| Female                      | 92         | 0                     | 0%    | 92                     | 100%  | 96         | 0                     | 0%    | 96                     | 100%  |
| <b>Other than Permanent</b> |            |                       |       |                        |       |            |                       |       |                        |       |
| Other than Permanent        | 308        | 0                     | 0%    | 308                    | 100%  | 200        | 0                     | 0%    | 200                    | 100%  |
| Male                        | 283        | 0                     | 0%    | 283                    | 100%  | 190        | 0                     | 0%    | 190                    | 100%  |
| Female                      | 25         | 0                     | 0%    | 25                     | 100%  | 10         | 0                     | 0%    | 10                     | 100%  |
| <b>Workers</b>              |            |                       |       |                        |       |            |                       |       |                        |       |
| <b>Permanent</b>            |            |                       |       |                        |       |            |                       |       |                        |       |
| Permanent                   | 54         | 0                     | 0%    | 54                     | 100%  | 85         | 0                     | 0%    | 85                     | 100%  |
| Male                        | 53         | 0                     | 0%    | 53                     | 100%  | 81         | 0                     | 0%    | 81                     | 100%  |
| Female                      | 1          | 0                     | 0%    | 1                      | 100%  | 4          | 0                     | 0%    | 4                      | 100%  |
| <b>Other than Permanent</b> |            |                       |       |                        |       |            |                       |       |                        |       |
| Other than Permanent        | 10         | 0                     | 0%    | 10                     | 100%  | 4          | 0                     | 0%    | 4                      | 100%  |
| Male                        | 10         | 0                     | 0%    | 10                     | 100%  | 3          | 0                     | 0%    | 3                      | 100%  |
| Female                      | 0          | 0                     | NA    | 0                      | NA    | 1          | 0                     | 0%    | 1                      | 100%  |

**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 |
| Board of Directors (BoD)*        | 7      | 1,23,99,544                                               | 1      | 47,25,000                                                 |
| Key Managerial Personnel         | 2      | 1,55,91,821                                               | 0      | -                                                         |
| Employees other than BoD and KMP | 2,895  | 6,07,527                                                  | 117    | 5,31,861                                                  |
| Workers                          | 63     | 3,79,449                                                  | 1      | 1,75,248                                                  |

\* includes sitting fees payment made to independent directors.

**b. Provide information on Gross wages paid to females by the entity, in the following format:**

|                                                 | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 4.87%      | 4.21%      |

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

Yes. At Eris Lifesciences, human rights-related impacts and concerns arising from the Company's business activities are overseen by the Executive Committee of the Board. The Committee reviews significant human rights matters, provides strategic guidance on appropriate actions, and ensures that human rights considerations are appropriately integrated into the Company's operations and decision-making processes.

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

As part of its Human Rights Policy, Eris Lifesciences is committed to respecting and promoting human rights across its operations, including in its interactions with employees, communities, contractors, and suppliers, in alignment with internationally recognized principles such as the UN Guiding Principles on Business and Human Rights. To support this commitment, the Company has established a structured grievance redressal mechanism for the fair, impartial, and timely resolution of human rights-related concerns. Stakeholders can report concerns through the dedicated whistleblower channel under the Company's "Whistle Blower Policy", with assurance that individuals raising concerns in good faith are protected from retaliation, discrimination, victimization, or any other adverse consequences. All reported matters are reviewed, investigated, and addressed through appropriate corrective actions in accordance with the Company's internal policies, ensuring that human rights-related grievances are managed and resolved in a fair and responsible manner.

**6. 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>                 | 1                     | 0                                     | NA      | 0                     | NA                                    | No complaints were received during the reporting period. |
| <b>Discrimination at workplace</b>       | 0                     | NA                                    |         | 0                     | NA                                    |                                                          |
| <b>Child Labour</b>                      | 0                     | NA                                    |         | 0                     | NA                                    |                                                          |
| <b>Forced Labour/Involuntary Labour</b>  | 0                     | NA                                    |         | 0                     | NA                                    |                                                          |
| <b>Wages</b>                             | 0                     | NA                                    |         | 0                     | NA                                    |                                                          |
| <b>Other human rights related issues</b> | 0                     | NA                                    |         | 0                     | NA                                    |                                                          |

**7. 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 on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</b> | 1          | 0          |
| <b>Complaints on POSH as a % of female employees/workers</b>                                                                               | 0.85%      | 0%         |
| <b>Complaints on POSH upheld</b>                                                                                                           | 0          | 0          |

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

The Company is committed to fostering a safe, inclusive, and respectful workplace where all individuals are treated with dignity and fairness. This commitment is supported by its "Prevention of Sexual Harassment (POSH) Policy", which provides a structured grievance redressal mechanism for addressing concerns related to discrimination and harassment. Employees are encouraged to raise concerns through formal channels, with the assurance that complaints will be handled confidentially, investigated in a fair and timely manner, and resolved in accordance with the Company's established procedures. The Company maintains a strong anti-retaliation framework to protect complainants from discrimination, victimization, or any adverse consequences for reporting concerns in good faith, while also ensuring a fair and impartial process and equitable treatment for respondents. Through these measures, Eris Lifesciences reinforces a workplace culture where employees can speak up without fear and concerns are addressed with integrity, fairness, and zero tolerance for discrimination or harassment.

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

Yes. Eris Lifesciences incorporates relevant human rights requirements into business agreements and contractual arrangements, where applicable, as part of its commitment to ethical and responsible business practices. These requirements may include compliance with applicable labour laws, fair wage practices, timely payment of statutory dues, prohibition of child labour and forced labour, adherence to laws relating to prevention of sexual harassment, and alignment with the Company's Code of Conduct. Through this approach, the Company seeks to uphold respect for human rights across its business relationships and value chain.

## 10. Assessments for the year:

| Category                    | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Child labour                | 100.00%                                                                                                  |
| Forced/involuntary labour   | 100.00%                                                                                                  |
| Sexual harassment           | 100.00%                                                                                                  |
| Discrimination at workplace | 100.00%                                                                                                  |
| Wages                       | 100.00%                                                                                                  |
| Others – please specify     | Not Applicable                                                                                           |

All the assessment were done internally.

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

Not applicable. Eris Lifesciences did not identify any significant risks or concerns arising from the assessments referred to in Question EI-10 during the reporting period. Accordingly, no corrective actions were required or undertaken.

| Leadership Indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                             |
| Eris Lifesciences remains committed to embedding respect for human rights across its operations through its established policies and management processes. During the reporting period, no human rights-related grievances or complaints were received, indicating that the existing mechanisms continue to support effective management of human rights risks. Accordingly, no changes to business processes were required, and the Company will continue to strengthen its practices as part of its ongoing commitment to ethical and responsible business conduct.                                                                                                                                                                                                                                                                           |                                                                                             |
| <b>2. Details of the scope and coverage of any human rights due-diligence conducted.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             |
| Eris Lifesciences conducts internal human rights due diligence to identify, assess, and monitor human rights risks within its own operations. The process is guided by four key elements including identification of risks, integration of findings into relevant business processes, monitoring the effectiveness of mitigation measures, and ongoing communication with relevant stakeholders. While the assessment is currently limited to the Company’s own operations and does not extend to external vendors or independent third-party reviews, it helps embed human rights considerations into decision-making and day-to-day business practices.                                                                                                                                                                                       |                                                                                             |
| <b>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?</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |
| Yes. The Company’s corporate office is accessible to persons with disabilities in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016, with facilities such as ramps, elevators, accessible washrooms, and other necessary accessibility features.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                             |
| <b>4. Details on assessment of value chain partners:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             |
| Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | % of value chain partners (by value of business done with such partners) that were assessed |
| Sexual harassment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Not Applicable                                                                              |
| Discrimination at workplace                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                             |
| Child labour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                             |
| Forced/involuntary labour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                             |
| Wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |
| Others – Nil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                             |
| <i>Note: Assessment on value chain partners is currently limited to that of contractual workers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                             |
| The Company has adopted a ‘Supplier Code of Conduct (SCoC)’, which sets out the legal, ethical, and behavioural standards expected from suppliers and other value chain partners. In line with the SCoC and contractual obligations, partners are expected to comply with applicable human rights requirements, including those relating to prevention of sexual harassment, fair wages, child labour, and other relevant labour laws, and to report any instances of non-compliance or deviations. To strengthen human rights due diligence across its value chain, Eris Lifesciences has initiated a self-assessment process for its value chain partners covering human rights and other ESG-related aspects. The Company intends to expand its disclosures on human rights assessments of value chain partners in future reporting periods. |                                                                                             |
| <b>5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at LI-4 above.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                             |
| Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                             |

Note: The reported air emissions data pertains to the Guwahati manufacturing plant.

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

Note: Revenue from operations has been used for all intensity calculations. The USD-INR Purchasing Power Parity (PPP) conversion factor of 20.34 for FY 2025-26, as prescribed in the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024 and available on International Monetary Fund (IMF) website at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>), has been applied. The reported data covers all locations within the BRSR reporting boundary and under the Company's operational control, as defined in Section A, Questions 13 and 18.

**1. Details of total energy consumption in GigaJoules (GJ), in the following format:**

| Parameter                                                                                         | FY 2025-26            | FY 2024-25            |
|---------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>From renewable sources</b>                                                                     |                       |                       |
| Total electricity consumption (A)                                                                 | 0                     | 2.06                  |
| Total fuel consumption (B)                                                                        | 2,985.92              | 804.25                |
| Energy consumption through other sources (C)                                                      | 0                     | 0                     |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                       | <b>2,985.92</b>       | <b>806.31</b>         |
| <b>From non-renewable sources</b>                                                                 |                       |                       |
| Total electricity consumption (D)                                                                 | 10,359.64             | 8254.22               |
| Total fuel consumption (E)                                                                        | 2,574.85              | 4707.44               |
| Energy consumption through other sources (F)                                                      | 0                     | 0                     |
| Total energy consumed from non-renewable sources (D+E+F)                                          | 12,934.49             | 12961.66              |
| Total energy consumed (A+B+C+D+E+F)                                                               | 15,920.41             | 13767.97              |
| Energy intensity per rupee of turnover (GJ/Rupee)                                                 | $8.95 \times 10^{-7}$ | $8.28 \times 10^{-7}$ |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/USD)</b> | $1.82 \times 10^{-5}$ | $1.71 \times 10^{-5}$ |
| Energy intensity – GJ per Units produced                                                          | $3.35 \times 10^{-5}$ | $2.36 \times 10^{-5}$ |

Units in Gigajoules (GJ).

Note: Renewable energy comprises pinewood biomass pellets used in boilers at the Guwahati manufacturing plant. Non-renewable energy comprises grid electricity across all locations within the BRSR reporting boundary, diesel consumed in DG sets and company vehicles, petrol consumed in company vehicles, and LPG consumed in canteens. Energy consumption has been computed using net calorific values, densities and conversion factors from the 2006 IPCC Guidelines.

**Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:**

Yes, Reasonable Assurance B Kabra and Co.

**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 Company is not a designated consumer under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

| Parameter                                                                       | FY 2025-26       | FY 2024-25       |
|---------------------------------------------------------------------------------|------------------|------------------|
| <b>Water withdrawal by source (in kilo liters)</b>                              |                  |                  |
| (i) Surface water                                                               | 0                | 0                |
| (ii) Groundwater                                                                | 10,565.79        | 14,999.24        |
| (iii) Third party water                                                         | 2,928.66         | 4,125.74         |
| (iv) Seawater / desalinated water                                               | 0                | 0                |
| (v) Others — rainwater                                                          | 4,272.00         | 0                |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b> | <b>17,766.45</b> | <b>19,124.98</b> |

| Parameter                                                                                                                                                            | FY 2025-26            | FY 2024-25            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Total volume of water consumption (in kilolitres)                                                                                                                    | 17,766.45             | 19124.98              |
| Water intensity per rupee of turnover (Water consumed / turnover) (KL / INR)                                                                                         | $1.00 \times 10^{-6}$ | $1.15 \times 10^{-6}$ |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL / USD PPP) | $2.03 \times 10^{-5}$ | $2.38 \times 10^{-5}$ |
| Water intensity in terms of physical output (KL / Units produced)                                                                                                    | $3.74 \times 10^{-5}$ | $3.28 \times 10^{-5}$ |

**Note:** Groundwater comprises borewell abstraction at the Guwahati manufacturing plant, measured through daily flowmeter records, under a valid No Objection Certificate from the Central Ground Water Authority. Third-party water comprises metered supply at the Mumbai office and consumption at unmetered offices and warehouses, estimated using average headcount and per-capita norms in accordance with the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024). Others comprises rainwater harvested and utilised at the Guwahati manufacturing plant, reflecting the Company's water-conservation initiatives. As the Company's treated water is fully reused within its premises for cooling towers and green-area maintenance, and no effluent is discharged outside, total water consumption equals total withdrawal.

|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?<br/>(Y/N) If yes, name of the external agency.</b>                                                                                                                                                                                                                                                                            |                   |                   |
| Yes, Reasonable Assurance<br>B Kabra and Co                                                                                                                                                                                                                                                                                                                                                                                               |                   |                   |
| <b>4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres):</b>                                                                                                                                                                                                                                                                                               |                   |                   |
| <b>Parameter</b>                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>                                                                                                                                                                                                                                                                                                                                                              |                   |                   |
| (i) To Surface water                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                 | 0                 |
| - No treatment                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                 | 0                 |
| - With treatment                                                                                                                                                                                                                                                                                                                                                                                                                          | 0                 | 0                 |
| (ii) To Groundwater                                                                                                                                                                                                                                                                                                                                                                                                                       | 0                 | 0                 |
| - No treatment                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                 | 0                 |
| - With treatment – soak pit                                                                                                                                                                                                                                                                                                                                                                                                               | 0                 | 0                 |
| (iii) To Seawater                                                                                                                                                                                                                                                                                                                                                                                                                         | 0                 | 0                 |
| - No treatment                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                 | 0                 |
| - With treatment                                                                                                                                                                                                                                                                                                                                                                                                                          | 0                 | 0                 |
| (iv) Sent to third-parties                                                                                                                                                                                                                                                                                                                                                                                                                | 0                 | 0                 |
| - No treatment                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                 | 0                 |
| - With treatment                                                                                                                                                                                                                                                                                                                                                                                                                          | 0                 | 0                 |
| (v) Others                                                                                                                                                                                                                                                                                                                                                                                                                                | 0                 | 1524              |
| - No treatment                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                 | 1524              |
| - With treatment                                                                                                                                                                                                                                                                                                                                                                                                                          | 0                 | 0                 |
| <b>Total water discharged (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                                                                                                                                                                                                                                                                                                     | <b>0.00</b>       | <b>0</b>          |
| <i>Note: For office locations, wastewater generated is limited to domestic use by employees and is discharged into the municipal sewerage systems of the respective Municipal Corporations, where it is treated by the civic infrastructure. The Company operates an Effluent Treatment Plant (ETP) at its manufacturing plant, where treated effluent is recycled for cooling towers and green belt maintenance within the premises.</i> |                   |                   |
| <b>Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?<br/>(Y/N) If yes, name of the external agency.</b>                                                                                                                                                                                                                                                                            |                   |                   |
| Yes, Reasonable Assurance<br>B Kabra and Co                                                                                                                                                                                                                                                                                                                                                                                               |                   |                   |
| <b>5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.</b>                                                                                                                                                                                                                                                                                                   |                   |                   |
| At Eris Lifesciences manufacturing facility, treated effluent is majorly recycled for landscaping and green belt maintenance, with no discharge outside the premises. Eris Lifesciences maintain full compliance with the applicable environmental regulations on wastewater management across all its facilities.                                                                                                                        |                   |                   |

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

| Parameter                           | Unit              | FY 2025-26 | FY 2024-25 |
|-------------------------------------|-------------------|------------|------------|
| NOx                                 | mg/m <sup>3</sup> | 74         | 67         |
| SOx                                 | mg/m <sup>3</sup> | 47         | 41         |
| Particulate matter (PM)             | mg/m <sup>3</sup> | 342        | 414        |
| Persistent organic pollutants (POP) | NA                | NA         | NA         |
| Volatile organic compounds (VOC)    | NA                | NA         | NA         |
| Hazardous air pollutants (HAP)      | NA                | NA         | NA         |

Note: The reported air emissions data pertains to the Guwahati manufacturing plant.

**Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:**

Yes. Air emissions (other than GHG emissions) are monitored for the Company's significant emission sources. The boiler, being the primary continuous source of emissions, is monitored regularly, while emissions from diesel generator (DG) sets are monitored periodically in accordance with applicable State Pollution Control Board (SPCB) norms.

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in TCO<sub>2</sub>e, in the following format:**

| Parameter                                                          | Unit                     | FY 2025-26              | FY 2024-25              |
|--------------------------------------------------------------------|--------------------------|-------------------------|-------------------------|
| Total Scope 1 emissions                                            | TCO <sub>2</sub> e       | 319.43                  | 342.74                  |
| Total Scope 2 emissions                                            | TCO <sub>2</sub> e       | 2,048.04                | 1666.89                 |
| Total Scope 1 and Scope 2 emissions                                | TCO <sub>2</sub> e       | 2,367.48                | 2,009.63                |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover | TCO <sub>2</sub> e / INR | 1.33 × 10 <sup>-7</sup> | 1.21 × 10 <sup>-7</sup> |

| Parameter                                                                                                     | Unit                        | FY 2025-26               | FY 2024-25              |
|---------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------|-------------------------|
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | TCO <sub>2</sub> e / \$ PPP | 2.71 × 110 <sup>-7</sup> | 2.50 × 10 <sup>-6</sup> |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                      | TCO <sub>2</sub> e/ Units   | 4.98 × 10 <sup>-7</sup>  | 3.45 × 10 <sup>-6</sup> |

Note: Emission factors are as per the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and Global Warming Potentials are as per the IPCC.

**Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency:**

Yes, Reasonable Assurance  
B Kabra and Co

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

Yes. Eris Lifesciences has implemented several initiatives to reduce greenhouse gas (GHG) emissions as part of its broader commitment to improving energy efficiency and minimising its environmental impact. Key initiatives include:

- Fuel transition: Replacement of low-viscosity furnace oil (LVFO) with biomass pellets for boiler operations, implemented from January 2025 and continued during FY2025-26.
- Renewable energy: Assessment of renewable energy opportunities, with various options under evaluation.
- Energy efficiency: Installation of LED lighting and motion sensor switches, insulation of hot water tanks, optimisation of the compressed air generation system, and preventive maintenance of HVAC and utility equipment.
- Energy monitoring: Real-time tracking of energy consumption to identify opportunities for reducing excess energy use.
- Continuous improvement: Leveraging energy audits to identify additional opportunities for enhancing energy efficiency and reducing GHG emissions.

**9. Provide details related to waste management by the entity for the Current Financial Year:**

| Parameter                                                                                                                                                                     | FY 2025-26            | FY 2024-25*           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                               |                       |                       |
| Plastic waste (A)                                                                                                                                                             | 15.41                 | 28.34                 |
| E-waste (B)                                                                                                                                                                   | 0.07                  | 0.51                  |
| Bio-medical waste (C)                                                                                                                                                         | 0                     | 0                     |
| Construction and demolition waste (D)                                                                                                                                         | 0                     | 0                     |
| Battery waste (E)                                                                                                                                                             | 0                     | 0.37                  |
| Radioactive waste (F)                                                                                                                                                         | 0                     | 0                     |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                                            | 7.72                  | 1.66                  |
| Process Residue                                                                                                                                                               | 7.68                  | 1.62                  |
| Used Oil                                                                                                                                                                      | 0.02                  | 0.02                  |
| ETP Sludge                                                                                                                                                                    | 0.02                  | 0.02                  |
| Other Non-hazardous waste generated (H). Please specify, if any                                                                                                               | 96.14                 | 85.3                  |
| <b>Total (A+B + C + D + E + F + G + H) (in metric tonnes)</b>                                                                                                                 | <b>119.34</b>         | <b>116.18</b>         |
| <b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Rupee</b>                                                                       | $6.71 \times 10^{-9}$ | $7 \times 10^{-9}$    |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<br/>(Total waste generated / Revenue from operations adjusted for PPP)<br/>MT/USD PPP</b> | $1.36 \times 10^{-7}$ | $1.44 \times 10^{-7}$ |
| <b>Waste intensity in terms of physical output MT per Units produced</b>                                                                                                      | $2.51 \times 10^{-7}$ | $1.99 \times 10^{-7}$ |
| <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</b>                                                                                                                                                      |                       |                       |
| (i) Recycled                                                                                                                                                                  | 111.62                | 0                     |
| (ii) Re-used                                                                                                                                                                  | 0                     | 0                     |
| (iii) Other recovery operations                                                                                                                                               | 0                     | 114.52                |
| <b>Total</b>                                                                                                                                                                  | <b>111.62</b>         | <b>114.52</b>         |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                                             |                       |                       |
| <b>Category of waste</b>                                                                                                                                                      |                       |                       |
| (i) Incineration <sup>#</sup>                                                                                                                                                 | 0                     | 1.62                  |
| (ii) Landfilling                                                                                                                                                              | 0                     | 0                     |
| (iii) Other disposal operations                                                                                                                                               | 7.72                  | 0.04                  |
| <b>Total</b>                                                                                                                                                                  | <b>7.72</b>           | <b>1.66</b>           |

Note: \* Non-hazardous waste comprises carton boxes, paper, wood scrap, metal and glass scrap, and garbage, sold to authorised recyclers under sale invoices and weighbridge records. Plastic waste is recycled through authorised recyclers.

<sup>#</sup> Hazardous waste (process waste residue, used oil and ETP sludge) is co-processed with energy recovery at an authorised cement plant under manifests and destruction certification, pursuant to the Company's SPCB authorisation. E-waste is recycled through a CPCB-authorised recycler under the E-waste (Management) Rules, 2022.

**Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:**

Yes, Reasonable Assurance  
B Kabra and Co

**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.**

Eris Lifesciences follows a responsible waste management approach aligned with the principles of the circular economy and the 5Rs (Refuse, Reduce, Reuse, Recycle, and Recover), with a focus on minimising waste generation, maximising resource efficiency, and ensuring compliance with applicable regulatory requirements. Key waste management practices include:

- Waste segregation and handling: Hazardous and non-hazardous waste is segregated at source and managed in accordance with the applicable Waste Management Rules.
- Hazardous waste management: Process waste, ETP sludge, and spent oil are sent to authorised cement kilns for co-processing. Waste is disposed of within the prescribed regulatory timelines, and the Company ensures that it is neither reused nor diverted for any other purpose.
- Non-hazardous waste management: Waste streams such as carton boxes, paper, and wooden scrap are appropriately stored and channelled to authorised recyclers for recycling, repurposing, or safe disposal.
- Expired product disposal: Expired products collected at the Central Warehouse are handed over to authorised agencies for incineration in accordance with the Bio-Medical Waste Management Rules, 2016.
- Waste minimisation: The Company continues to reduce environmental impacts by minimising the use of hazardous chemicals and promoting sustainable manufacturing practices.

**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:**

Not Applicable. Eris Lifesciences does not have any operations or offices located within notified ecologically sensitive areas or protected boundaries that require specific environmental approvals or clearances during the reporting period.

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

Not Applicable. Eris Lifesciences did not undertake any projects during the reporting period that required environmental impact assessments under applicable laws and regulations.

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes. Eris Lifesciences continues to comply with applicable environmental laws, regulations, and guidelines in India, including requirements under the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and the rules framed thereunder. No instances of material non-compliance were reported during the reporting period.

### 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 : Not Applicable The Company's manufacturing plant is located in Guwahati, which is not classified as a water-stressed area under the latest Ground Water Resource Assessment Report published by the Central Ground Water Board (CGWB).
- (ii) Nature of operations : Not Applicable
- (iii) Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) for the current year: Water withdrawal, and discharge in the following format: Not Applicable

**Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.:** No

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

| Parameter                                           | Unit               | FY 2025-26                                                                                                                                                                                                                                                                                                     | FY 2024-25 |
|-----------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Total Scope 3 emissions                             | TCO <sub>2</sub> e | Not Calculated. During the reporting year, the Company focused on the assessment of its Scope 1 and Scope 2 greenhouse gas (GHG) emissions. The Company intends to progressively develop its Scope 3 GHG inventory and disclose emissions across the relevant material categories in future reporting periods. |            |
| Total Scope 3 emissions per Crore rupee of turnover | TCO <sub>2</sub> e |                                                                                                                                                                                                                                                                                                                |            |

**2. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:** No

**3. With respect to the ecologically sensitive areas reported at EI-11 above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities. Not applicable.**

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

Yes. Key initiatives during FY 2025-26 include: (i) transition of boiler fuel from low-viscosity furnace oil to biomass pellets, increasing the share of renewable energy in the Company's total energy consumption; (ii) rainwater harvesting at the Guwahati manufacturing plant, which meets a meaningful share of the plant's water requirement and reduces dependence on groundwater; (iii) recycling of treated ETP effluent for cooling towers and green-belt maintenance, resulting in no effluent discharge outside the premises; (iv) co-processing of hazardous waste with energy recovery at an authorised cement plant in place of conventional disposal; and (v) energy-efficiency measures including LED lighting, motion-sensor switches, hot-water-tank insulation and compressed-air system optimization, supported by real-time energy monitoring. Outcomes of these initiatives are reflected in the energy, water, emissions and waste disclosures.

**5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.**

Yes. Eris Lifesciences has implemented a comprehensive Business Continuity and Disaster Management Plan as part of its Enterprise Risk Management (ERM) framework to strengthen operational resilience and ensure continuity of critical business operations. Key elements of the framework include:

- Risk preparedness: Periodic assessment of potential risks, with defined mitigation measures and recovery plans for critical facilities and assets.
- Emergency response: A structured Emergency Response Organisation (ERO) with designated control centres, communication protocols, evacuation procedures, and coordination with external emergency agencies.
- Training and preparedness: Regular mock drills and safety training programmes to enhance emergency preparedness and response capabilities.
- IT resilience: Adoption of SaaS-based enterprise applications, including SAP S/4HANA and Darwinbox, with built-in redundancy, backup, and disaster recovery capabilities. Replication arrangements have also been established for critical applications.
- Continuous improvement: Periodic review and updating of the framework based on risk assessments, mock drill outcomes, and evolving business requirements.

**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.**

Eris Lifesciences is committed to responsible environmental management across its operations and value chain. The Company does not use toxic or harmful chemicals in its manufacturing process, and all active pharmaceutical ingredients (APIs) and excipients are sourced from qualified suppliers following rigorous quality and reliability assessments. The Company's approach includes:

- Responsible sourcing: APIs and excipients are procured only after appropriate quality and reliability evaluations.
- Supplier compliance: Value chain partners are expected to comply with applicable environmental laws and regulations and report any non-compliances or deviations in accordance with their contractual obligations.
- ESG engagement: The Company has initiated supplier self-assessments covering environmental compliance and other ESG-related parameters to strengthen sustainability practices across its value chain.

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

Not applicable

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

a. Generated by the listed entity – Nil

b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners – Not Available

**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. 2 (Two)**

**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 (IDMA)         | National                                                            |
| 2.     | Gujarat Chamber of Commerce and Industry (GCCI)       | State                                                               |

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

Not applicable. Eris Lifesciences did not receive any adverse orders from regulatory authorities relating to anti-competitive conduct during the reporting period. The Company is committed to conducting its business with integrity, transparency, and in compliance with applicable laws and regulations, while promoting fair competition and ethical business practices across its operations.

**Leadership Indicators**

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

Eris Lifesciences does not directly participate in public policy advocacy. However, the Company contributes indirectly by supporting India-specific studies, patient care initiatives, precision diagnosis, evidence-based treatment, and early disease detection and monitoring in collaboration with specialty hospitals and institutes. These institutions may, in turn, support regulators and government authorities in the development of public policies.

**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.**

Not applicable. Eris Lifesciences did not undertake any projects during the reporting period that required Social Impact Assessments (SIA) under applicable laws and regulations.

**2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:** Not applicable.

No greenfield or other projects undertaken by Eris Lifesciences during the reporting period resulted in the displacement of local residents or required Rehabilitation and Resettlement (R&R) activities.

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

Eris Lifesciences recognizes that meaningful engagement with local communities is fundamental to responsible and sustainable business practices. The Company maintains ongoing dialogue with communities affected by its operations, providing opportunities to share their concerns, expectations, and feedback. To support this, a formal grievance redressal mechanism is in place, through which community members can raise concerns with the relevant functions of the Company using the contact details available on the Company's website under 'contact us' section.

**4. Percentage of input material sourced from suppliers (by value):**

| Category                                     | FY 2025-26 | FY 2024-25 |
|----------------------------------------------|------------|------------|
| Directly sourced from MSMEs/ small producers | 8.38%      | 10.56%     |
| Sourced directly from within India           | 98.74%     | 99.43%     |

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

| Location     | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural        | 0.30%      | 0.12%      |
| Semi-urban   | 0.93%      | 1.40%      |
| Urban        | 17.53%     | 23.74%     |
| Metropolitan | 81.24%     | 74.74%     |

**Leadership Indicators**
**1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:**

Not Applicable

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

The Company has not undertaken any CSR initiatives in designated Aspirational Districts during the reporting period.

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

No. Eris Lifesciences has not implemented a preferential procurement policy for suppliers from marginalized or vulnerable groups. Supplier selection is based on defined quality, regulatory, and technical requirements, particularly for raw materials and packaging materials, which must meet stringent industry standards. However, Eris Lifesciences remains open to engaging suppliers from marginalized or vulnerable groups, provided they meet the Company's established procurement criteria.

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

Not Applicable

**(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:**

The benefits derived from traditional knowledge are not readily quantifiable. However, such knowledge provides valuable inputs for evaluating commercial in-licensing opportunities involving phytopharmaceuticals and proprietary formulations with plant-based ingredients, supporting informed business decisions.

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

Not Applicable.

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

| Sr. No. | CSR Project                                      | No. of Persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|---------|--------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1.      | Sparsh Camps – for early screening of neuropathy | 25328                                       | Not tracked                                                |
| 2.      | Epilepsy camps – Patient education and support   | 81239                                       |                                                            |
| 3.      | Skin analysis camps – Skin Health Screening      | 85920                                       |                                                            |
| 4.      | IndoB12 Camps – Vitamin B12 Screening            | 133101                                      |                                                            |
| 5.      | Holter Monitoring – Arrhythmia Screening         | 785                                         |                                                            |

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

### Essential Indicators

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

Eris Lifesciences has established a structured mechanism to receive, investigate, and resolve consumer complaints and feedback relating to product quality and safety. Patients and healthcare practitioners can report concerns through multiple channels, including:

- Dedicated email: patientsafety@erislifesciences.com
- Online adverse event reporting portal and offline reporting form available on the Company's website on Adverse Event Reporting page
- Dedicated toll-free customer care number: 18002700390

All complaints are promptly acknowledged, recorded, and subjected to an initial risk assessment and investigation, including product sample evaluation where applicable. Based on the findings, appropriate corrective actions are implemented, following which the complainant is informed of the outcome and the complaint is formally closed.

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

| Category                                                    | As a percentage to total turnover |
|-------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable                    |
| Safe and responsible usage                                  | 100%*                             |
| Recycling and/or safe disposal                              | Not Applicable                    |

\* Products are accompanied by informative labels that provide consumers with essential information for their safe and responsible use. These include details on composition, indications, dosage and administration, pharmacokinetics, mechanism of action, clinical pharmacology, drug interactions, potential side effects, storage conditions, and other relevant product information, as applicable.

#### 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 |         |
| Data privacy                   | -                        | -                                 | -       | -                        | -                                 | -       |
| Advertising                    | -                        | -                                 | -       | -                        | -                                 | -       |
| Cyber-security                 | -                        | -                                 | -       | -                        | -                                 | -       |
| Delivery of essential services | -                        | -                                 | -       | -                        | -                                 | -       |
| Restrictive Trade Practices    | -                        | -                                 | -       | -                        | -                                 | -       |
| Unfair Trade Practices         | -                        | -                                 | -       | -                        | -                                 | -       |
| Other                          | -                        | -                                 | -       | -                        | -                                 | -       |

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

|                  | Number | Reason for recall         |
|------------------|--------|---------------------------|
| Voluntary recall | 8      | Due to banned composition |
| Forced recall    | 0      | Not Applicable            |

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

Yes. Eris Lifesciences has established a comprehensive cybersecurity and data privacy framework to safeguard the confidentiality, integrity, and availability of its information assets. The Company implements preventive measures such as encryption, access controls, security monitoring, periodic audits, and risk assessments to mitigate cyber risks and prevent unauthorized access. Third-party solutions and vendors are evaluated against defined security standards before engagement. Oversight is provided by the Information Security Steering Committee (ISSC), which reviews cybersecurity risks, compliance requirements, and the effectiveness of the Company's information security programme. Employees are periodically trained on information security, and the Company's IT and cybersecurity policy is accessible through the intranet. Incident response and business continuity arrangements are described under Principle 6, Leadership Indicator 5.

**6. Provide details of any corrective actions taken or underway on issues relating to any of the following:**

**i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re- occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.**

No incidents requiring corrective action were reported during the reporting period in relation to advertising, delivery of essential services, cybersecurity and customer data privacy, or regulatory penalties/actions on product safety. For instances of product recalls, the Quality Assurance (QA) team conducted root cause analyses and implemented corrective and preventive measures, including strengthening inspection and quality control processes to minimize the risk of recurrence.

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

**a. Number of instances of data breaches along-with impact**

No such instances were reported during the reporting period.

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

Not applicable, as no such instances were reported during the reporting period.

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

Not applicable, as no such instances were reported during the reporting period.

**Leadership Indicators**

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

Information on the Company's products and services is available on its website - <https://eris.co.in/>.

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

Eris Lifesciences promotes the safe and responsible use of its products by complying with applicable regulatory requirements and providing comprehensive product information. Key measures include:

- **Product information:** Product labels provide essential information such as composition, dosage and administration, mechanism of action, drug interactions, potential side effects, and storage conditions, as applicable.
- **Prescription-based use:** Products are intended to be used under the guidance and prescription of qualified healthcare practitioners following appropriate diagnosis.
- **Healthcare professional engagement:** The Company conducts educational programmes for healthcare professionals to support appropriate patient guidance and responsible product use.

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

The Company's product portfolio primarily comprises branded generics and formulations developed using active pharmaceutical ingredients (APIs) sourced from the open market. As these products are generally substitutable by equivalent formulations available in the market, discontinuation of a product is not expected to significantly impact consumer access. In the event of any product discontinuation, the Company will comply with applicable guidelines of the National Pharmaceutical Pricing Authority (NPPA), including providing the prescribed advance notice to the Government and relevant stakeholders such as healthcare practitioners, healthcare institutions, distributors, and retailers. While temporary supply disruptions may arise due to circumstances beyond the Company's control, Eris Lifesciences remains committed to maintaining continuity of supply and complying with all applicable regulatory requirements.

### 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. 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. Eris Lifesciences operates in a highly regulated pharmaceutical industry, and product labels comply with all applicable statutory requirements. Where relevant and feasible, the Company also provides additional product information through package inserts, including guidance on the safe and effective use of medicines and the importance of following the prescribing physician's instructions. Alongside this, The Company monitors consumer feedback through its pharmacovigilance and adverse event reporting systems and through ongoing engagement with patients, doctors, healthcare professionals, and other value chain partners to understand product experience and support continuous improvement.

## **Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Eris Lifesciences Limited Business Responsibility and Sustainability Report**

To  
The Board of Directors  
Eris Lifesciences Limited  
Shivarth Ambit, Plot No 142/2, Ramdas Road, Off SBR, Near Swati Bungalows,  
Bodakdev, Ahmedabad, Gujarat - 380054

### **1. Introduction**

Pursuant to our engagement letter dated August 01, 2026, we have carried out an assurance engagement for Eris Lifesciences Limited (the "Company") covering the agreed Sustainability Information set out below (the "Identified Sustainability Information"), assessed against the criteria described in paragraph 3. This information forms part of the Company's Business Responsibility and Sustainability Report (the "BRSR" or the "Report") for the year ended March 31, 2026.

The engagement was delivered by a multidisciplinary team that brought together assurance practitioners and subject-matter specialists whose experience spans sustainability reporting, environmental performance, social compliance, greenhouse gas accounting and governance frameworks.

### **2. Identified Sustainability Information**

The Identified Sustainability Information within the scope of our reasonable assurance is set out in Appendix I to this report. We have adopted the reporting boundary disclosed in Question 13 of Section A (General Disclosure) of the BRSR, other than the exceptions noted against the relevant BRSR questions, where applicable.

This engagement is confined to information relating to the financial year ended March 31, 2026. We have performed no procedures on prior-period figures, comparative data, forecasts, targets, projections or any other content of the Report, and we accordingly express no conclusion on those items.

### **3. Criteria**

The Company has prepared the Identified Sustainability Information using the following criteria:

- 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 as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- 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; and
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/ CIR/2025/42 dated March 28, 2025.
- SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026.

### **4. Management's Responsibility**

Responsibility for the Identified Sustainability Information rests with the Company's management. This extends to selecting or establishing suitable criteria for its preparation, determining the reporting boundary of the Report, having regard to any applicable laws and regulations relevant to such reporting, identifying key aspects, engaging with stakeholders, and the content, preparation and presentation of the information in accordance with the Criteria. Management is further responsible for the design, implementation and maintenance of the internal controls needed to prepare the Report and measure the Identified Sustainability Information so that it is free from material misstatement, whether due to fraud or error.

## 5. Inherent Limitations

As there is no significant body of established practice against which non-financial information can be evaluated and measured, differing yet acceptable measurement bases and techniques may be applied. This can, in turn, limit the comparability of such information from one company to another.

## 6. Our Independence and Quality Control

We confirm that we have remained independent and have complied with the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and of the SEBI Master Circular, together with the clarifications thereto, and that we possess the competencies and experience required to conduct this assurance engagement.

Consistent with Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", we operate a comprehensive system of quality control, underpinned by documented policies and procedures addressing compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## 7. Our Responsibility

Our responsibility is to form and express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I, on the basis of the procedures we have performed and the evidence we have obtained.

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

Under these Standards, we are required to plan and perform the engagement so as to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I included in the Report is prepared, in all material respects, in accordance with the Criteria.

Throughout the engagement, and as the Standards require, we exercised professional judgment and maintained professional skepticism.

## 8. Reasonable Assurance

A reasonable assurance engagement requires us to identify and assess the risks that the Identified Sustainability Information may be materially misstated, whether through fraud or error, and to respond to those assessed risks as the circumstances warrant.

Selected on the basis of our professional judgment, the procedures we performed comprised inquiry, observation of the processes in operation, inspection of documentation, assessment of the appropriateness of the quantification methods and reporting policies applied, analytical review, and agreement or reconciliation to the underlying records.

The engagement was conducted through a desktop review, discussions with the key personnel involved in preparing the Report, and remote verification of the data. In the circumstances of the engagement, the procedures we performed included the following:

- Developing an understanding of the Identified Sustainability Information and the related disclosures;
- Understanding the assessment criteria and considering their suitability for evaluating and/or measuring the Identified Sustainability Information;
- Making inquiries of the Company's management - including the environment, compliance and human resources teams, among others - and of those charged with responsibility for preparing the Report;
- Obtaining an understanding of, and evaluating the design of, the key systems, processes and controls used to record, process and report the Identified Sustainability Information at the corporate office and, on a sample basis, at other locations/offices. This included assessing whether the controls relevant to the engagement had been implemented, through procedures performed in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

- Drawing on that understanding, together with the risk that the Identified Sustainability Information may be materially misstated, to determine the nature, timing and extent of our further procedures;
- Testing the key assumptions, emission factors and methodologies applied in calculating the Greenhouse Gas (the “GHG”) emissions;
- Testing, on a sample basis, the Company’s process for compiling the sustainability information by agreeing or reconciling the Identified Sustainability Information to the underlying records; and
- Testing, on a sample basis, the consolidation of plants/offices together with the corporate office within the reporting boundary, so as to confirm the completeness of the data reported.

In our view, the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

## 9. Exclusions

Our verification of data was carried out on a sample basis, and responsibility for the authenticity of the data rests entirely with the Company. We have not been involved in evaluating or assessing any of the Company’s financial data or performance; our observations on financial indicators rely on the third-party financial reports audited on the Company’s behalf, and we accept no responsibility for the financial data set out in those audited reports. Our scope excludes, and we therefore express no opinion on, the following:

- any disclosures beyond those covered within the assurance scope;
- measurement matters, given that the engagement allows for an uncertainty of  $\pm 5\%$  against the materiality threshold in respect of assumptions, estimations, measurement errors and omissions;
- any aspect of the Report, or any data or information (whether qualitative or quantitative), other than the Identified Sustainability Information listed in Appendix I; and
- any statement expressing the Company’s opinions, beliefs, aspirations, expectations, aims or future intentions.

## 10. Other Information

Responsibility for the other information lies with the Company’s management. That other information comprises the contents of the BRSR Comprehensive Disclosures apart from the Identified Sustainability Information and our independent assurance report dated August 22, 2026 thereon.

Our opinion on the Identified Sustainability Information does not extend to the other information, and we express no assurance of any kind on it. In connection with this engagement, our responsibility is to read the other information and, in doing so, consider whether it is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

Should the work we have performed lead us to conclude that this other information is materially misstated, we are required to report that fact. We have nothing to report in this respect.

## 11. Reasonable Assurance Opinion

In our opinion, based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 is prepared, in all material respects, in accordance with the Criteria set out in paragraph 3 above.

## 12. Restriction on Use

This Reasonable Assurance report has been prepared for, and addressed to, the Board of Directors of the Company solely at the Company’s request, to assist the Company in reporting on its sustainability performance and activities. We accordingly accept no liability to any party other than the Company. The report is not to be used for any purpose other than that stated, nor by anyone other than its addressees. We neither accept nor assume any duty of care or liability to any other party to whom this report may be shown or into whose hands it may come, and it should not be shared with any such party without our prior written consent.

**For & On Behalf of  
B Kabra and Co.  
Chartered Accountants  
Firm Registration No.: 117798W**

**Aditya Kabra  
Partner  
Membership No.: 143032  
UDIN: 26143032YWNDGR6275**

**Place: Pune  
Date: August 31, 2026**

**Identified Sustainability Information Subject to Reasonable Assurance**  
**Section C: Principle [P] Wise Performance Disclosures - Essential Indicators (E)**

| Sr. No. | Reporting Standard Reference                                                                                                      | Indicator Number / Description                                                                                                                                                                                                                                                                                                                                                                                                                 | Boundary for Assurance (refer Notes) |
|---------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 1       | P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable | P-1 [E], Q8 – Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured)                                                                                                                                                                                                                                                                                                                                 | Note-1                               |
| 2       |                                                                                                                                   | P-1 [E], Q9 – Openness of business: concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances and investments, with related parties                                                                                                                                                                                                                                                  | Note-1                               |
| 3       | P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains                 | P-3 [E], Q1(c) – Spending on measures towards well-being of employees and workers, including permanent and other than permanent categories                                                                                                                                                                                                                                                                                                     | Note-1                               |
| 4       |                                                                                                                                   | P-3 [E], Q11 – Safety-related incidents: <ul style="list-style-type: none"> <li>• Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers)</li> <li>• Total recordable work-related injuries (employees and workers)</li> <li>• No. of fatalities (employees and workers)</li> <li>• High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)</li> </ul> | Note-1                               |
| 5       | P-5: Businesses should respect and promote human rights                                                                           | P-5 [E], Q3(b) – Gross wages paid to females as percentage of total wages paid by the entity                                                                                                                                                                                                                                                                                                                                                   | Note-1                               |
| 6       |                                                                                                                                   | P-5 [E], Q7 – Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: <ul style="list-style-type: none"> <li>• Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</li> <li>• Complaints on POSH as a % of female employees/ workers</li> <li>• Complaints on POSH upheld</li> </ul>                | Note-1                               |

| Sr. No. | Reporting Standard Reference                                                           | Indicator Number / Description                                                                                                                                                                                                                                                                                                                                                     | Boundary for Assurance (refer Notes) |
|---------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 7       | P-6: Businesses should respect and make efforts to protect and restore the environment | P-6 [E], Q1 – Total energy consumption and energy intensity indicators                                                                                                                                                                                                                                                                                                             | Note-1                               |
| 8       |                                                                                        | P-6 [E], Q1 – Total energy consumption from renewable sources and percentage of energy consumed from renewable sources                                                                                                                                                                                                                                                             | Note-1                               |
| 9       |                                                                                        | P-6 [E], Q1 – Energy intensity per rupee of turnover and energy intensity adjusted for Purchasing Power Parity (PPP)                                                                                                                                                                                                                                                               | Note-1                               |
| 10      |                                                                                        | P-6 [E], Q3 – Disclosures related to water withdrawal and consumption:<br>Water withdrawal by source (in kilolitres)<br>i. Surface water,<br>ii. Groundwater,<br>iii. Third-Party Water,<br>iv. Seawater/desalinated water,<br>v. Others<br>Total volume of water withdrawal (in kilolitres)<br>Total volume of water consumption (in kilolitres)                                  | Note-1                               |
| 11      |                                                                                        | P-6 [E], Q3 – Water intensity per rupee of turnover and water intensity adjusted for PPP                                                                                                                                                                                                                                                                                           | Note-1                               |
| 12      |                                                                                        | P-6 [E], Q4 – Water discharge by destination and level of treatment (in kilolitres)                                                                                                                                                                                                                                                                                                | Note-1                               |
| 13      |                                                                                        | P-6 [E], Q7 – Greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:                                                                                                                                                                                                                                                                                          | Note-1                               |
| 14      |                                                                                        | <ul style="list-style-type: none"> <li>Total Scope 1 emissions (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)</li> <li>Total Scope 2 emissions (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)</li> </ul> | Note-1                               |
| 15      |                                                                                        | P-6 [E], Q7 – Total Scope 1 and Scope 2 emission intensity per rupee of turnover and adjusted for PPP                                                                                                                                                                                                                                                                              | Note-1                               |
| 16      |                                                                                        | P-6 [E], Q9 – Details related to waste management by the entity:<br>Total waste generated: Plastic waste, E-waste, Construction & demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non-hazardous waste                                                                                                                              | Note-1                               |
| 17      |                                                                                        | P-6 [E], Q9 – Waste intensity per rupee of turnover and waste intensity adjusted for PPP                                                                                                                                                                                                                                                                                           | Note-1                               |
| 18      |                                                                                        | P-6 [E], Q9 – Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)                                                                                                                                                                                                                                  | Note-1                               |
| 19      |                                                                                        | P-6 [E], Q9 – Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)                                                                                                                                                                                                                                                               | Note-1                               |

| Sr. No. | Reporting Standard Reference                                                                    | Indicator Number / Description                                                                                                                                                                                                                                                            | Boundary for Assurance (refer Notes) |
|---------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 20      | P-8: Businesses should promote inclusive growth and equitable development                       | P-8 [E], Q4 – Percentage of input material (inputs to total inputs by value) sourced from suppliers: <ul style="list-style-type: none"> <li>Directly sourced from MSMEs/ small producers</li> <li>Directly from within India</li> </ul>                                                   | Note-1                               |
| 21      |                                                                                                 | P-8 [E], Q5 – 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) as % of total wage cost                                                                                | Note-1                               |
| 22      | P-9: Businesses should engage with and provide value to their consumers in a responsible manner | P-9 [E], Q7 – Information relating to data breaches: <ul style="list-style-type: none"> <li>Number of instances of data breaches</li> <li>Percentage of data breaches involving personally identifiable information of customers</li> <li>Impact, if any, of the data breaches</li> </ul> | Note-1                               |

Note-1: All business segments and operations of the Company are considered for assurance on standalone basis.