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CIN: L99999MH1863PLC000002



THE BOMBAY BURMAH TRADING CORPORATION LIMITED

REGD. OFFICE: 9, WALLACE STREET, FORT,
MUMBAI 400 001, INDIA.

21st July, 2025

To,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E), MUMBAI 400 051.
Scrip Code: BBTC

Dear Sir(s) / Madam(s),

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations")

Pursuant to provisions of Regulation 34(2)(f) and other applicable provisions of the Listing Regulations, please find enclosed herewith the Business Responsibility and Sustainability Report for FY 2024-25, which forms an integral part of the Annual Report FY 2024-25.

Request you to take the above information / documents on records.

Thanking you,

Yours faithfully,
For **The Bombay Burmah Trading Corporation Limited**

Gandhali Upadhye
Company Secretary and Compliance Officer
Encl.: As above



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

About The Company

The Bombay Burmah Trading Corporation Limited ('the Corporation' or 'BBTCL') is one of the oldest companies from the pre-independence era, established in 1863, that continues to thrive, maintaining its core values, ethics, and, most importantly, its expertise in trade. It is the second oldest publicly listed company in the country, established more than 160 years ago.

The Corporation, has three (3) main manufacturing divisions-

1. Plantation-Tea
2. Auto Electric Components Business : (Electromags)
3. Health Care

The Corporation is a leading concern of the Wadia Group, a reputed Indian business house. The Corporation presents the standalone BRSR for the financial year 2024-25, in compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L99999MH1863PLC000002
2. **Name of the Listed Entity** - The Bombay Burmah Trading Corporation Limited
3. **Year of incorporation** - 1863
4. **Registered office address** - 9, Wallace Street, Fort, Mumbai - 400001
5. **Corporate address** - 9, Wallace Street, Fort, Mumbai - 400001
6. **E-mail** - writetous@bbtcl.com
7. **Telephone** - 022-22197101
8. **Website** - <https://bbtcl.com/>
9. **Financial year for which reporting is being done** - FY 2024- 25
10. **Name of the Stock Exchange(s) where shares are listed :**

| Name of the Exchange | Stock Code |
|--|------------|
| National Stock Exchange of India Limited | BBTC |
| BSE Limited | 501425 |

11. **Paid-up Capital** - Rs. 1395.44 Lakhs
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. Murli Manohar Purohit
 Company Secretary and Compliance Officer
 Telephone No - 022-22197101
 Email: investorservices@bbtcl.com

- 13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).** – All the disclosures under this report are made on a Standalone basis for the Corporation
- 14. Name of assessment or assurance provider**– Not Applicable as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
- 15. Type of assessment or assurance obtained**– Not Applicable as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|------------------------------|----------------------------------|-----------------------------|
| 1. | Manufacturing | Beverages | 24% |
| 2. | Manufacturing | Auto Electronic Components | 63% |
| 3. | Manufacturing | Dental Products | 13% |

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

| S. No. | Product/ Service | NIC Code | % of Turnover contributed |
|--------|--------------------------|---------------|---------------------------|
| 1. | Tea | 1271 | 24% |
| 2. | Auto Electric Components | 29301 & 29304 | 63% |
| 3. | Healthcare | 32501 | 13% |

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 | 8 | – | 8 |
| International | - | 2 | 2 |

- 19. Markets served by the entity:**

a. Number of locations

| Locations | Number |
|----------------------------------|-----------|
| National (No. of States) | PAN India |
| International (No. of countries) | 29 |

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

A total of 15.48% of revenue of the Corporation came from exports during the reporting period.

c. A brief on types of customers:

The Corporation caters to a diverse customer base, including retail, wholesale, institutional, export, and B2B clients. These customers span from individual consumers to businesses, operating both domestically in India and across international markets.



IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|-------------|-------------|--------------|-------------|--------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 218 | 194 | 88.99 | 24 | 11.01 |
| 2. | Other than Permanent (E) | 34 | 30 | 88.24 | 04 | 11.76 |
| 3. | Total employees (D + E) | 252 | 224 | 88.89 | 28 | 11.11 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 1576 | 552 | 35.03 | 1024 | 64.97 |
| 5. | Other than Permanent (G) | 1416 | 716 | 50.56 | 700 | 49.44 |
| 6. | Total workers (F + G) | 2992 | 1268 | 42.38 | 1724 | 57.62 |

* There is a decrease in the total number of employees and workers due to the implementation of Voluntary Retirement Scheme at Singampatti.

b. Differently abled Employees and workers:

| S. No | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|-----------|--------------|-----------|--------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 00 | 00 | 0.00 | 00 | 0.00 |
| 2. | Other than Permanent (E) | 00 | 00 | 0.00 | 00 | 0.00 |
| 3. | Total differently abled employees (D + E) | 00 | 00 | 0.00 | 00 | 0.00 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 00 | 00 | 0.00 | 00 | 0.00 |
| 5. | Other than permanent (G) | 06 | 05 | 85.33 | 01 | 16.67 |
| 6. | Total differently abled workers (F + G) | 06 | 05 | 85.33 | 01 | 16.67 |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 8 | 2 | 25.00 |
| Key Management Personnel | 3 | 1 | 33.33 |

22. Turnover rate for permanent employees and workers (in percent)

| | FY 2024-25 | | | FY 2023-24 | | | FY 2022-23 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 9.20 | 22.22 | 10.78 | 9.87 | 5.56 | 9.27 | 14.15 | 5.97 | 13.25 |
| Permanent Workers | 36.92 | 32.67 | 34.19 | 5.42 | 4.78 | 5.01 | 6.16 | 5.01 | 5.43 |

* There is a decrease in the total number of employees and workers, due to the implementation of Voluntary Retirement Scheme at Singampatti and hence the turnover rate is high for the reporting year.

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

| S.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. | AFCO Industrial & Chemicals Ltd. | Subsidiary | 100% | No |
| 2. | Sea Wind Investment & Trading Co. Ltd. | Subsidiary | 100% | No |
| 3. | DPI Products & Services Ltd | Subsidiary | 100% | No |
| 4. | Subham Viniyog Private Ltd. | Subsidiary | 100% | No |
| 5. | Leila Lands Sdn. Bhd | Subsidiary | 100% | No |
| 6. | Naira Holdings Limited | Subsidiary | 100% | No |
| 7. | Island Horti-Tech Holdings Pvt. Ltd | Subsidiary | 100% | No |
| 8. | Leila Lands Limited | Subsidiary | 100% | No |
| 9. | Restpoint Investments Limited | Subsidiary | 100% | No |
| 10. | Island Landscape & Nursery Pvt. Limited | Subsidiary | 100% | No |
| 11. | Baymanco Investments Limited | Subsidiary | 100% | No |
| 12. | ABI Holding Limited | Subsidiary | 100% | No |
| 13. | Britannia Brands Limited | Subsidiary | 100% | No |
| 14. | Associated Biscuits International Limited | Subsidiary | 100% | No |
| 15. | Dowbiggin Enterprises Pvt. Limited | Subsidiary | 100% | No |
| 16. | Nacupa Enterprises Pvt. Limited | Subsidiary | 100% | No |
| 17. | Spargo Enterprises Pvt. Limited | Subsidiary | 100% | No |
| 18. | Valletort Enterprises Pvt. Limited | Subsidiary | 100% | No |
| 19. | Bannatyne Enterprises Pvt. Limited | Subsidiary | 100% | No |
| 20. | Restpoint Investments Mauritius Limited | Subsidiary | 100% | No |
| 21. | Associated Biscuits Investments Mauritius Limited | Subsidiary | 100% | No |

Note: Above are a few prominent subsidiaries of Bombay Burmah. In totality, we have 48 subsidiaries, 17 associate companies & one joint venture. None of them contribute to our Business Responsibility initiative. Entire list and shareholding in these subsidiaries, associate companies & joint venture is available in Annual Report for FY 2024-25.

VI. CSR Details**24. I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Not Applicable**

- I. **Turnover (in Rs.)** – NA
- II. **Net worth (in Rs.)** – NA



VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy) | FY 2024-25 | | | FY 2023-24 | | |
|---|---|--|--|---|--|--|--|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes, Weblink: https:// bbtcl.com/contact/ | Nil | Nil | None | Nil | Nil | None |
| Investors (other than shareholders) | Yes, The Corporation has established a grievance redressal mechanism in accordance with the Companies Act, 2013 (Stakeholder’s Relationship Committee) and as per SEBI regulations. Grievances are promptly addressed and acted upon by the Compliance Officer. | Nil | Nil | None | Nil | Nil | None |
| Shareholders | The SEBI SCORES mechanism is available for investors. Further, investors may contact us via email at investorservices@bbtcl.com for assistance | 11 | 00 | Complaints from the shareholders were resolved immediately. | 18 | 00 | Complaints from the shareholders were resolved immediately |
| Employees and workers | The Head of the HR Department acts as grievance officer for all the employee and worker related grievances. | 00 | 00 | None | Nil | Nil | None |
| Customers | The Corporation has set up various mechanisms to redress customer complaints as detailed in Principle 9 of this Report. | 31 | 00 | Consumer complaints were resolved promptly. | 27 | 0 | NA |
| Value Chain Partners | Any complaints filed by the Value Chain Partners are dealt by the Marketing team of the Corporation | 00 | 00 | None | Nil | Nil | None |
| Other (please specify) | Not Applicable | | | | | | |

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format¹

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------------|--|---|--|--|---|
| 1. | GHG Emissions | Risk | Unchecked emissions accelerate climate change, which can severely impact supply chains, intensify resource scarcity, and increase the frequency of extreme weather events that threaten infrastructure and disrupt operations. Financially, this exposes the Corporation to risks such as asset devaluation, higher insurance costs, and limited access to capital, especially as investors become more focused on carbon footprints and sustainable practices. Additionally, there is growing pressure from consumers, investors, and other stakeholders for greater transparency and environmental accountability. Failure to meet these expectations can lead to negative publicity, ultimately harming brand reputation and reducing market share. | We are committed to embracing energy-efficient technologies, shifting towards renewable energy, and enhancing manufacturing processes to reduce emissions. Our initiatives also include implementing waste reduction and recycling programs, as well as incorporating climate resilience strategies across our operations and supply chains. Furthermore, by actively engaging with stakeholders, supporting carbon offset initiatives, conducting climate risk assessments, setting clear emission reduction goals, and maintaining transparency in tracking and reporting progress, we aim to build trust, strengthen our credibility, and promote a culture grounded in environmental responsibility. | Negative * There was no negative financial impact in the reporting year 2024-25. |
| 2. | Waste & Hazardous Materials Management | Risk | Food waste generates greenhouse gases as it breaks down in landfills, contributing to climate change and reflecting a loss of valuable resources and potential revenue. Additionally, improper management of hazardous materials presents serious risks to human health, the environment, and regulatory compliance—potentially resulting in accidents, legal penalties, and financial liabilities. Mishandling such waste can also damage the Corporation's reputation and erode consumer trust. | To address and reduce the risks linked to waste and hazardous materials management, the Corporation can implement strategies such as minimizing waste generation, promoting reuse and recycling, and ensuring the safe disposal of materials. These efforts should be supported by comprehensive employee training, strict adherence to regulatory requirements, and active engagement with stakeholders. Together, these actions will help cultivate a culture of sustainability and responsible waste management within the Corporation. | Negative * There was no negative financial impact in the reporting year 2024-25. |

¹ Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifrs.org/> on 14th April, 2025 at 11:10 IST



| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|---|--|--|
| 3. | Selling Practices & Product Labelling | Risk | <p>Recognizing the risks tied to the Corporation's selling practices and product labeling involves understanding the potential legal, financial, reputational, and ethical implications.</p> <p>Misrepresentation or false claims on labels can result in regulatory penalties and harm the brand's image if consumers feel misled. Moreover, errors or omissions—such as missing ingredient details or allergen warnings— can compromise public health and safety, possibly leading to product recalls and legal liabilities.</p> | <p>To manage and reduce the risks related to selling practices and product labelling, the Corporation should ensure full compliance with labelling regulations and industry standards, while maintaining honesty and accuracy in all marketing efforts. Emphasizing ethical sales practices will help strengthen customer trust and loyalty. Key elements of an effective risk management approach include conducting regular audits, providing thorough employee training, and actively engaging with stakeholders.</p> | <p>Negative</p> <p>* There was no negative financial impact in the reporting year 2024-25.</p> |
| 4. | Management of Environmental & Social Impacts in the Supply Chain | Opportunity | <p>Effectively managing environmental and social impacts within the supply chain offers the Corporation a valuable opportunity to advance sustainability, build resilience, and enhance stakeholder value. Partnering with suppliers to evaluate and mitigate environmental risks—such as greenhouse gas emissions, water consumption, and waste production—can lead to greater operational efficiency and cost savings across the value chain. Likewise, supporting ethical labor practices, including fair wages, safe working conditions, and the protection of human rights, helps reinforce supplier partnerships, reduce reputational risks, and ensure compliance with relevant regulations.</p> | - | Positive |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------|--|--|--|--|
| 5. | Labour Practices | Opportunity | Viewing labor practices as an opportunity means acknowledging their potential to positively influence employee satisfaction, productivity, retention, and the Corporation's overall reputation. Adopting fair labor standards—such as offering competitive wages, benefits, and career growth opportunities—helps cultivate a supportive and motivated work environment. Investing in training and development enhances employees' skills and reinforces a culture of continuous learning. Additionally, fostering diversity, equity, and inclusion within the workplace promotes greater innovation, creativity, and effective problem-solving. | – | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|--|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/ No) | Mandatory policies required under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 are approved by the Board of Directors, while other policies are authorized by the Managing Director or the respective Business Heads of different Divisions. | | | | | | | | |
| c. Web Link of the Policies, if available | Please refer the table below: | | | | | | | | |
| S r. No. | Name of policy | Link to Policy | Which Principles each policies goes into | | | | | | |
| 1. | Anti-competitive trade practices/ Competition compliance | Internal | P7 | | | | | | |
| 2. | Archival Policy | https://bbtcl.com/wp-content/uploads/2025/05/Archival-Policy-Of-Website.pdf | P9 | | | | | | |
| 3. | Board Diversity Policy | https://bbtcl.com/policy-on-board-diversity/ | P1 | | | | | | |



| S r. No. | Name of policy | Link to Policy | Which Principles each policies goes into |
|----------|--|---|--|
| 4. | Code of Conduct for Board & Senior Management | https://bbtcl.com/wp-content/uploads/2024/07/Wadia-Code-of-Ethics-to-Employees.pdf | P1, P7 |
| 5. | Code of Practices and Procedures for Unpublished Price Sensitive Information | https://bbtcl.com/wp-content/uploads/2019/04/Code-of-Practice.pdf | P1 |
| 6. | Corporate Social Responsibility | https://bbtcl.com/corporate-social-responsibility/ | P8 |
| 7. | CSR Annual Action plan | https://bbtcl.com/wp-content/uploads/2021/11/BBTCL_CSR-Policy_26.03.2021.pdf | P6, P8, P2 |
| 8. | Dividend distribution policy | https://bbtcl.com/wp-content/uploads/2017/04/Dividend-Distribution-Policy.pdf | P4 |
| 9. | Ethics Policy | Part of Wadia Code of Ethics - Internal | P5, P9 |
| 10. | Fair Remuneration | Part of Wadia Code of Ethics - Internal | P3 |
| 11. | Familiarization program for Independent Directors | https://bbtcl.com/wp-content/uploads/2015/07/Familiarisation-Programme-for-Independent-Directors.pdf | P1 |
| 12. | Human rights/ Grievance redressal | Part of Wadia Code of Ethics - Internal | P5, P9 |
| 13. | Materiality of Events | https://bbtcl.com/wp-content/uploads/2025/05/Policy-on-criteria-for-determining-materiality-of-events.pdf | P4, P7 |
| 14. | Materially important subsidiaries ² | https://bbtcl.com/wp-content/uploads/2025/05/Policy-for-Determining-Material-Subsidiaries.pdf | P1 |
| 15. | Nomination & Remuneration Policy ³ | https://bbtcl.com/wp-content/uploads/2019/05/1BBTCL-Remuneration-policy-FINAL.pdf | P3 |
| 16. | Policy on Equal Opportunity | Part of Wadia Code of Ethics - Internal | P3, P5 |
| 17. | Related Parties & Materiality ⁴ | https://bbtcl.com/wp-content/uploads/2025/05/Related-Party-Transaction-Policy.pdf | P1 |
| 18. | Risk Management Policy | https://bbtcl.com/wp-content/uploads/2021/11/Risk-Management-Policy.pdf | P1 |
| 19. | Vigil Mechanism/ Whistle blower | https://bbtcl.com/wp-content/uploads/2020/04/Whistle-Blower-Policy.pdf | P1 |

2. Whether the entity has translated the policy into procedures. (Yes / No) Yes, BBTCL has translated the policies into procedures wherever appropriate

- 2 Amended in accordance with Regulation 24 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.
- 3 Amended in accordance with Regulation 17 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.
- 4 Amended in accordance with Regulation 23 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.

| | |
|---|--|
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | No, the Policies of BBTCL do not extend to our Value Chain Partners |
| 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. | <ol style="list-style-type: none"> 1. Free sale certificate for Medical devices for export purposes DPI Division 2. ISO 9001:2015 certified which Quality management systems DPI Division 3. ISO 13485:2016 Certified which is Medical Device Quality Management System DPI Division 4. Fairtrade, Rainforest Alliance, ISO 22000 Mudis Group 5. Fairtrade, Rainforest Alliance Dunsandle Estate <p>The Corporation is certified under the international codes of Fairtrade, Rainforest Alliance, UTZ and Organic agriculture which ensure that environmental and social concerns are taken care of. Domestically also Trustea certification has been obtained which evaluates the social, economic, agronomical, environmental performance of Indian Tea estates. FSSAI licenses for factories have also been obtained.</p> <p>The Corporation is engaged in the manufacturing of Solenoids, Switches, Electronic parts and Slip rings at its Electromags Division in Chennai. In plating process harmful substances are avoided and in soldering process, the Division uses lead free solder material for major part of its operations.</p> |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | <p>Bombay Burmah Trading Corporation Limited, as it embarks on its ESG (Environmental, Social, and Governance) journey, recognizes the vital importance of defining clear and measurable sustainability objectives. Here are the short, medium, and long-term targets for key sustainability KPIs:</p> <ol style="list-style-type: none"> 1. Carbon Emissions Reduction 2. Water Management 3. Waste Management 4. Employee Well-being and Diversity 5. Biodiversity protection 6. Energy conservation <p>These targets reflect Bombay Burmah Trading Corporation Limited's commitment to sustainability and its efforts to contribute positively to the environment, society, and governance aspects of its operations. The Corporation will regularly monitor and report progress towards achieving these targets, demonstrating its dedication to long-term sustainable practices.</p> |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | <p>The key performance targets are established, evaluated, and executed based on the set objectives. Further the Management regularly reviews the progress.</p> |
| Governance, leadership and oversight | |



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

Sustainability principles are integrated in our business activities and have guided our vision to build an enduring institution that serves the protection and long-term saving needs of customers.

- Environmental - initiatives & offerings that reduce our carbon footprint;
- Social - responsible conduct towards all stakeholders along with product and service offerings that benefits the society especially the marginalised sections of society; and
- Governance - transparent practices that promote trust amongst all our stakeholders.

The Bombay Burmah Trading Corporation Limited believes in moving towards environmentally friendly processes and products. Our vision in ESG journey over the next 10 years set short, medium, and long-term targets on increasing green energy consumption at our plants, reducing hazardous waste, reducing energy consumption, reducing water consumption, planting trees at our plant sites, etc. The Effluent generated is very nominal and is treated for use in gardening inside the factory premises. We remain committed to integrating sustainability into our core strategy and operations, and we look forward to driving continued progress in the years ahead.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). The diverse experience and expertise of the Board of Directors play a crucial role in offering strategic guidance and assessing the overall performance of the organization in terms of ESG considerations. The current corporate structure of the Board, along with its committees, collectively safeguards the long term interests of stakeholders and promotes responsible business practices.

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.

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was under taken 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 | The Board of Directors meets annually to address sustainability matters, assessing the Corporation's progress against sustainability benchmarks and reviewing policies. The Board receives guidance on necessary actions and evaluates advancements related to each parameter in every meeting | | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Compliance checks are conducted quarterly, to ensure that the Corporation is in compliance with the applicable laws and regulations. | | | | | | | | | | | | | | | | | | |

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. Yes, the Corporation has robust review mechanisms and internal audit processes to monitor the implementation of key policies. The internal audits and assessments are conducted by the independent firms and major concerns are reported to the Audit Committee.

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) | | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | Not Applicable |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.****Essential Indicators****1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**

| Segment | Total Number of training and awareness programmes held | Topics/ principles covered under the training and its impact | % age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|---|
| Board of Directors | 4 | The Corporation conducted various presentations at Board and committee meetings to keep Directors and KMPs informed about environmental, economic, and regulatory developments. | 100.00 |
| Key Managerial Personnel | | | 100.00 |
| Employees other than BoD and KMPs | 57 | Sexual harassment, email drafting/ etiquettes, 5S, soft skill development KRA (Appraisal training) Fire Drill / Fire Safety Crop protection by UPASI Spraying technique Good Plucking Standards Product knowledge and soft skill development Code of conduct Whistle blower policy EMS Awareness EMS Aspects & Impacts, Human Rights Rainforest Alliance, Fairtrade Industrial Safety | 93.75 |
| Workers | 57 | Occupational Health and Safety Grievance Mechanism POSH Assess & Address Gender Equality Waste disposal Community Relationship Usage of Fire Extinguishers Code of Conduct Good Manufacture Practice Safety training, self-health awareness program General Plant Maintenance/Quality Control Process/ Change Control EMS 5S, Waste Management Mock drill Human Rights Rainforest Alliance, Fairtrade, Industrial Safety Fire Aid Training | 93.33 |



2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year** (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

| Monetary | | | | | |
|-----------------|------------------------|--|------------------------|---|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/Fine | | | NIL | | |
| Settlement | P1 | Securities and Exchange Board of India | Rs. 31,00,800 | <p>A Settlement Application was filed by the Corporation to settle, without admitting or denying the findings of fact and conclusions of law, the enforcement proceedings that may be initiated by SEBI against the Corporation, for the alleged violation of certain provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with regard to incorrect disclosure of promoter's shareholding pattern and its disclosure with regard to Related Party.</p> <p>Pursuant to the said application, the SEBI has accepted the settlement application and passed a settlement order dated 10th January 2025 levying settlement charges of Rs. 31,00,800 which has been duly paid by the Corporation.</p> | Not applicable since the Corporation suo-moto applied for settlement under SEBI (Settlement Proceedings) Regulations, 2018 |
| Compounding Fee | | | | | |
| Non-Monetary | | | Nil | | |
| Imprisonment | | | | | |
| Punishment | | | | | |

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

| Case Details | Name of the regulatory/enforcement agencies/judicial institutions |
|-----------------|---|
| Not Applicable. | |

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

The Corporation follows the Wadia Group Code of Conduct, which emphasizes transparency and fairness in all business dealings. Corporate governance has been a core value across Wadia Group companies, even before it became a legal requirement.

The Wadia Code of Conduct outlines the principles, policies, and rules that govern the Corporation's operations, and compliance is mandatory for all employees and Directors. It serves as a framework for professional conduct, with annual affirmations required from Directors, Business Heads, Key Managerial Personnel, and senior employees.

Additionally, a Whistle-blower Policy allows employees and Directors to report concerns directly to the Chairman of the Audit Committee. Along with the Code of Business Conduct, this policy offers a channel to report unethical behavior, fraud, or other violations.

For more information, the policy is available at: <https://bbtcl.com/policies/>

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

| | FY 2024-25 | FY 2023-24 |
|-----------|------------|------------|
| Directors | | |
| KMPs | Nil | Nil |
| Employees | | |
| Workers | | |

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

| | FY 2024-25 | | FY 2023-24 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of conflict of interest of the Directors | | Nil | | Nil |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | | | | |

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 cases of corruption and conflict of interest has been reported.



8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format⁵:

| | FY 2024-25 | FY 2023-24 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 77.70 | 69.42 |

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 format⁶:

| Parameter | Metrics | FY 2024-25 | FY 2023-24 |
|----------------------------|--|------------|---|
| Concentration of Purchases | a. Purchases from Trading houses as % of total purchases | Nil | Nil. No purchase from trading houses was made in the reporting year. |
| | b. Number of trading houses where purchases and made from | Nil | |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | Nil | |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 95.61 | This data is currently not quantifiable but the Corporation shall undertake to provide the requisite disclosure in the upcoming years |
| | b. Number of dealers/distributors to whom sales are made | 135 | |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 29.37 | |
| Share of RPTs in | a. Purchases (Purchases with related parties/Total Purchases) | 0.19% | 0.01% |
| | b. Sales (Sales to related parties/Total Sales) | 0.02% | 0.07% |
| | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | Nil | 69.48% |
| | d. Investments (Investments in related parties/Total Investments made) | 99.96% | 98.84% |

Leadership Indicators

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

| Total number of awareness programs held | Topic/principles covered under the training | % age of value chain partners covered (by value of business done with such partners) under the awareness programs |
|--|---|---|
| Currently, the Corporation does not conduct any awareness programmes for its value chain partners. However, the need for such initiatives will be evaluated and may be undertaken in the coming years. | | |

5 The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

6 The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Yes, the entity has implemented procedures to prevent and manage conflicts of interest among Board members. These guidelines are detailed in the Wadia Group's Code of Ethics and Business Principles, which require Board members to act in the best interest of the organization, disclose any potential conflicts, and address them responsibly. This approach promotes transparency, accountability, and strong corporate governance.

Web link: <https://bbtcl.com/policies/>

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.

| | 2024-25 | 2023-24 | Details of Improvements in environmental and social impacts |
|-------|-------------------------|---------|---|
| R&D | Nil | Nil | NA |
| Capex | 100.00 (Plantations) | Nil | Furnace replaced which now uses firewood instead of coal for burning. Hence renewable source of energy is now being used. |

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

BBTCL has established a procedure in place for sustainable sourcing from its vendors after a complete verification of compliances and other certifications as applicable. Especially, in order to ensure that the inputs materials are safe for the environment, Tea division has a well-defined "Plant protection code" to ensure that the input materials have no adverse effect on the environment.

All raw materials for Black Tea, Green Tea, and White Tea are sourced from the Corporation's own plantations, at the tea division. The Dunsandle estate unit also procures green leaf from small growers who are certified under recognized social and environmental standards. Agricultural inputs for cultivation and manufacturing are sourced from authorized local vendors.

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

100% of the input materials at the Tea Plantations division is sourced sustainably.

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

It is not feasible to reclaim products and packaging in the Plantations Division, as they produce consumer goods and the products are consumable in nature and distributed in small quantities across multiple states in India. Further, for the EAPL and DPI Divisions, the Corporation does not yet have a formal mechanism in place to reclaim products. However, we are in the process for establishing a mechanism for future sustainability initiatives.

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.

The Extended Producer Responsibility (EPR) is not applicable to the Corporation's activities.

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?

Yes, the EAPL division conducts LCA for the below mentioned products:



| NIC Code | Name of Product/Service | % of total Turnover Contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|---|-------------------------|---------------------------------|--|---|--|
| The Electromags Division of the Corporation has done the Life Cycle Assessment of its products. | | | | | |
| 2930 | Switches | 29% | Life Cycle analysis conducted for(1 Lakhs cycle) | Yes | No |
| 2930 | Solenoid Valve | 38% | Life Cycle conducted for (1 Lakhs cycle) | Yes | No |
| 2930 | Slip ring | 18% | Life Cycle conducted under customer scope | Yes | No |
| 2930 | Electronics products | 01% | Life Cycle conducted under customer scope | Yes | No |
| 2930 | Moulded Parts | 14% | Life Cycle conducted under customer scope | Yes | No |

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 |
|---|----------------------------------|--------------|
| No significant risks/ concern identified. | | |

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

| Indicate input material | Recycled or re-used input material to total material | |
|-------------------------------------|--|------------|
| | FY 2024-25 | FY 2023-24 |
| Plastic (EAPL) | 1.50 | 3.50 |
| Copper & Brass (EAPL) | 11.00 | 15.00 |
| Reused packaging bags (Plantations) | 57.00 | 52.00 |

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

| | FY 2024-25 | | | FY 2023-24 | | |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | 2.00 | 0.00 | 38.33 | 2.10 | 0.00 | 40.20 |
| E-waste | 0.00 | 0.00 | 1.07 | 0.00 | 0.00 | 0.10 |
| Hazardous Waste | 0.00 | 0.00 | 4.30 | 0.00 | 0.00 | 1.30 |
| Other waste | 0.00 | 0.00 | 0.025 | 0.00 | 0.00 | 1.20 |

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

| Indicate product category | Reclaimed products and their packaging materials (as percentage of products sold) for each product category |
|---|---|
| Sandwich bags for packing wholesale tea (Plantations) | 57% |

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 | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|-------------|---------------------|--------------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) | |
| Permanent Employees | | | | | | | | | | | |
| Male | 194 | 194 | 100.00 | 194 | 100.00 | 00 | 0.00 | 00 | 0.00 | 00 | 0.00 |
| Female | 24 | 24 | 100.00 | 24 | 100.00 | 24 | 100.00 | 00 | 0.00 | 22 | 91.66 |
| Total | 218 | 218 | 100.00 | 218 | 100.00 | 24 | 100.00 | 00 | 0.00 | 22 | 10.09 |
| Other than Permanent Employees | | | | | | | | | | | |
| Male | 30 | 30 | 100.00 | 30 | 100.00 | 00 | 0.00 | 00 | 0.00 | 00 | 0.00 |
| Female | 04 | 04 | 100.00 | 04 | 100.00 | 04 | 100.00 | 00 | 0.00 | 00 | 0.00 |
| Total | 34 | 34 | 100.00 | 34 | 100.00 | 04 | 100.00 | 00 | 0.00 | 00 | 0.00 |

*Percentage of (D) & (E) – maternity; paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

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

| | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|-------------|--------------------|---------------|--------------------|---------------|--------------------|-------------|---------------------|--------------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) | |
| Permanent workers | | | | | | | | | | | |
| Male | 552 | 62 | 11.23 | 552 | 100.00 | 00 | 0.00 | 00 | 0.00 | 00 | 0.00 |
| Female | 1024 | 35 | 3.42 | 1024 | 100.00 | 1024 | 100.00 | 00 | 0.00 | 1024 | 100.00 |
| Total | 1576 | 97 | 6.15 | 1576 | 100.00 | 1024 | 100.00 | 00 | 0.00 | 1024 | 64.97 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 716 | 00 | 0.00 | 716 | 100.00 | 00 | 0.00 | 00 | 0.00 | 00 | 0.00 |
| Female | 700 | 00 | 0.00 | 700 | 100.00 | 700 | 100.00 | 00 | 0.00 | 700 | 100.00 |
| Total | 1416 | 00 | 0.00 | 1416 | 100.00 | 700 | 100.00 | 00 | 0.00 | 700 | 49.44 |

* Percentage of (D) & (E) – maternity; paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

* Plantation division, that covers the major portion of worker population, provides in house medicals services which is why the health insurance percentage is low.



c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format⁷:

| | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 1.61 | 4.51 |

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

| Benefits | FY 2024-25 | | | FY 2023-24 | | |
|----------|--|--|--|--|--|--|
| | 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 | 100.00 | 100.00 | Y | 100.00 | 100.00 | Y |
| Gratuity | 100.00 | 100.00 | NA | 100.00 | 100.00 | NA |
| ESI | 25.89 | 18.08 | Y | 10.88 | 0.36 | Y |

3. Accessibility of workplaces

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

Yes, the Corporation's premises are accessible to differently abled employees and workers. The facilities, which include ramps and elevators are designed to be wheelchair-friendly to promote an inclusive work environment.

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.

The Corporation's Equal Opportunity Policy is an integral part of its comprehensive Code of Ethics. This policy outlines the principles and standards the Corporation upholds to promote fairness, inclusivity, and non-discrimination across all areas of its operations. It reflects the Corporation's commitment to offering equal opportunities to all individuals, regardless of race, gender, ethnicity, religion, disability, or any other legally protected characteristic.

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 | Not Applicable as no parental leaves are currently offered to male staff. | | | |
| Female | 100.00 | 100.00 | 100.00 | 100.00 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |

7 The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent Workers | The Corporation has established a strong Grievance Redressal mechanism to address the concerns of all employees and workers. A Grievance Redressal Policy is implemented by the corporation. Further the corporation is committed to maintaining a safe and healthy work environment, free from prejudice, gender bias, and sexual harassment. In addition, regular meetings are held with employees to proactively identify and resolve any issues, fostering a supportive and harmonious workplace culture. Employees and workers also have the option to directly approach the HR Head or Welfare Officer to report any concerns they may face. |
| 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 2024-25 | | | FY 2023-24 | | |
|---------------------------|--|---|-----------|--|---|-----------|
| | Total employees / workers in respective category (A) | No. of employees/ workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees/ workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 218 | 22 | 10.09 | 256 | 41 | 16.14 |
| Male | 194 | 22 | 11.34 | 221 | 38 | 17.35 |
| Female | 24 | 00 | 0.00 | 35 | 03 | 8.57 |
| Total Permanent Worker | 1576 | 1105 | 70.11 | 2237 | 1198 | 49.49 |
| Male | 552 | 378 | 68.47 | 808 | 411 | 50.87 |
| Female | 1024 | 727 | 70.99 | 1429 | 787 | 55.07 |

8. Details of training given to employees and workers:

| | FY 2024-25 | | | | | FY 2023-24 | | | | |
|--------------|-------------|-------------------------------|--------------|----------------------|--------------|-------------|-------------------------------|--------------|----------------------|--------------|
| | 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 | 224 | 79 | 35.26 | 132 | 58.92 | 254 | 205 | 80.71 | 136 | 53.54 |
| Female | 28 | 05 | 17.85 | 15 | 53.57 | 42 | 27 | 64.29 | 19 | 45.24 |
| Total | 252 | 84 | 33.33 | 147 | 58.33 | 296 | 232 | 78.38 | 155 | 52.36 |
| Workers | | | | | | | | | | |
| Male | 1268 | 1234 | 97.31 | 283 | 22.31 | 1449 | 1424 | 92.87 | 88 | 6.07 |
| Female | 1724 | 1715 | 99.47 | 281 | 16.29 | 2151 | 2151 | 100.00 | 111 | 5.16 |
| Total | 2992 | 2949 | 98.56 | 564 | 18.85 | 3600 | 3575 | 99.31 | 199 | 5.53 |



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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|------------------|-------------|------------|--------------|-------------|------------|---------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 224 | 208 | 92.85 | 254 | 254 | 100.00 |
| Female | 28 | 28 | 100.00 | 42 | 42 | 100.00 |
| Total | 252 | 236 | 93.65 | 296 | 296 | 100.00 |
| Workers | | | | | | |
| Male | 1268 | 283 | 22.31 | 1449 | 88 | 6.07 |
| Female | 1724 | 281 | 16.29 | 2151 | 111 | 5.16 |
| Total | 2992 | 564 | 18.85 | 3600 | 199 | 5.53 |

10. Health and safety management system:

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

The DPI division of the Corporation has established a comprehensive occupational health and safety management system that prioritizes employee safety. This system includes measures such as fire safety protocols, emergency drills, designated assembly points, and regular health check-ups. Similarly, the Plantations division has a detailed occupational health and safety policy that outlines the procedures to be followed.

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

The organization is committed to improving the workplace environment for its employees and workers by implementing a comprehensive health and safety policy. A variety of processes are used to systematically identify work-related hazards and assess risks, both on a routine and non-routine basis. Regular inspections, audits, and employee reports help identify and address potential hazards and unsafe conditions. Job hazard analyses are conducted to evaluate risks associated with specific tasks, while incident investigations offer valuable insights into root causes and contributing factors. Further, non-routine hazard assessments are carried out for new tasks, projects, or changes in the work environment. These proactive measures enable the Corporation to effectively manage hazards and ensure a safe working environment.

To further safeguard employees' well-being, the organization conducts annual health check-ups and holds monthly meetings to discuss safety issues and address any concerns raised by employees.

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

Yes, the Corporation has implemented a system that allows workers to report work-related hazards and remove themselves from such risks. This system includes clear reporting channels, whistleblower protection, the authority to stop work, comprehensive training and awareness programs, and detailed investigation and follow-up procedures.

Furthermore, workers who face work-related health issues are offered alternative job opportunities within the Corporation, whenever feasible.

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

Yes, employees and workers of the Corporation have the access to non - occupational medical and healthcare services.

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

| Safety Incident/Number | Category | FY 2024-25 | FY 2023-24 |
|--|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | Nil | Nil |
| | Workers | Nil | 0.74 |
| Total recordable work-related injuries | Employees | Nil | Nil |
| | Workers | Nil | 01 |
| No. of fatalities | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | Nil | Nil |
| | Workers | Nil | Nil |

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

Regular and timely feedback is crucial for maintaining a safe and healthy work environment. To uphold health codes and standards, our Corporation educates employees on the importance of health, safety, and cleanliness. We regularly inspect shop floor work areas and provide annual health check-ups for employees and workers. Information on various diseases is also shared through notice boards. In addition, we have partnered with hospitals to ensure the well-being of all employees and workers. All workspaces are inspected by the Health & Safety Officer and their team, who report to management on the required safety measures to be implemented.

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

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

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Health and safety practices | <p>100% of plantations division was assessed by</p> <ul style="list-style-type: none"> • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO <p>100% of DPI division was assessed by</p> <ul style="list-style-type: none"> • ISO <p>100% of Electromags division was assessed by Inspector of Factories.</p> <ul style="list-style-type: none"> • Fairtrade - We have redressal system and anybody have discrepancy can directly come to COO Office and it will be resolved on merit basis. • ISO - We ensure IATF 16949 standards • Health - We have tied-up with local hospital and done medical check-up with reputed eye hospital. • Safety - We have Safety Committee and they checked for the adherence periodically. • Sexual Harassment - We have a committee headed by Legal department and we conduct periodical awareness programme to all our female employees. So far, there is no complaint received. |



| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|--------------------|--|
| Working Conditions | <p>100% of plantations division was assessed by</p> <ul style="list-style-type: none"> • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO <p>100% of DPI division was assessed by</p> <ul style="list-style-type: none"> • Internal Committee <p>Electromags Division - Minimum wages - We have 100% minimum wages compliances to all our regular employees / trainees and contract labours. The same is verified by PF office as well as our internal audits. No deviation permitted.</p> |

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.

Not Applicable.

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, all employees are covered under Group and Personal Accident Insurance, while workers are protected under the Workmen's Compensation Policy, with the exception of those in the Plantations division.

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

The DPI Division ensures that statutory deductions are made by value chain partners (contractual workers) at the time of payment. Likewise, the EAPL Division verifies that all applicable dues are deducted by value chain partners when payments are made for their goods and services.

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

| | Total no. of affected employees/workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|---|------------|---|------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Employees | Nil | Nil | Nil | Nil |
| Workers | Nil | 01 | Nil | 01 |

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)

BBTCL provides ongoing employment opportunities for both permanent and contractual employees, as well as workers, by retaining them within the organization.

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | At the EAPL division 30% of value chain partners are covered as per yearly Supplier audit plan, assessed regarding Health and safety practices in EHS Clause. |
| Working Conditions | At the EAPL division, Working condition of 30% of its value chain partners is verified during Supplier assessment. |

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.

No operational risks/ concerns observed.

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.**

Our stakeholder engagement approach begins with identifying key internal and external parties, followed by evaluating how each group influences our business and how our operations impact them. This assessment helps us identify our primary stakeholders and understand their expectations and concerns. Through continuous engagement across various platforms, we have strengthened our relationships and enhanced our overall organizational strategy.

The Corporation has identified the following group of stakeholders based on their impact on the operations as well as working of the Corporation including internal and external stakeholders:

- Employees
- Divisions
- Shareholders
- Customers
- Suppliers
- Government
- Communities around Plants

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 |
|--------------------------|---|---|--|--|
| Employees | No | Verbal, Calls, Emails, Meetings, Goal setting through KRA | Need Basis; Regularly | Goal setting, Daily operations |



| 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 |
|--|--|--|---|---|
| Divisions | No | Emails, Calls, Meetings (Virtual, Physical) | Need Basis; Regularly | Daily operations |
| Shareholders | No | Calls, Emails, Meetings, Through BSE and NSE | As per regulatory requirement | Queries resolution |
| Customers | No | Emails, Seminars/ Conferences, Calls | Periodic | Awareness & Sales |
| Suppliers | No | Emails, Calls | Need basis | Timely & proper procurement |
| Government | No | Emails, Meetings (Virtual, In person), Calls, In | Need basis | Compliance |
| Community around our plants (Including children and youth community) | Yes | Verbal through medium of medical and welfare officers | Need basis | Health and nutrition, Addiction, Harassment, etc. |

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.

Through Board meetings held every quarter between board representatives and Head of Departments, the Corporation aims to meet the expectations of all its stakeholders that include shareholders, consumers, employees, farmers and various service providers. The Corporation understands the needs of its stakeholders and develops the action plans to fulfil them while achieving its business goals.

The Corporation also has in place an investor grievance redressal system which ensures the protection of interests of the shareholders and employees. The website of the Corporation contains details of its products, business, financial information, and other statutory disclosures.

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.

Currently, the Corporation does not actively engage stakeholders in the process of identifying and managing environmental and social matters. However, it places high importance on stakeholder feedback and fosters a culture that welcomes constructive suggestions to enhance its operations. Moving forward, the Corporation aims to establish a more structured stakeholder consultation framework, enabling meaningful engagement and collaboration to better align its sustainability initiatives with stakeholder expectations and evolving environmental and social priorities.

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

No such instances requiring the aforementioned action occurred during the reporting year.

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|------------------------|-------------|--------------------------------------|--------------|-------------|--------------------------------------|--------------|
| | Total (A) | No. of employees/workers covered (B) | % (B/A) | Total (C) | No. of employees/workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 218 | 105 | 48.16 | 254 | 234 | 92.13 |
| Other than permanent | 34 | 05 | 14.70 | 42 | 28 | 66.67 |
| Total Employees | 252 | 110 | 43.65 | 296 | 262 | 88.51 |
| Workers | | | | | | |
| Permanent | 1576 | 1576 | 100.00 | 2237 | 2237 | 100.00 |
| Other than permanent | 1416 | 1373 | 96.96 | 1363 | 1328 | 97.43 |
| Total Workers* | 2992 | 2949 | 98.56 | 3600 | 3565 | 99.03 |

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

| Category | FY 2024-25 | | | | | 2023-24 | | | | |
|----------------------|------------|-----------------------|---------|------------------------|---------|-----------|-----------------------|---------|------------------------|---------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | 218 | 00 | 0.00 | 218 | 100.00 | 254 | 00 | 0.00 | 254 | 100.00 |
| Male | 194 | 00 | 0.00 | 194 | 100.00 | 219 | 00 | 0.00 | 219 | 100.00 |
| Female | 24 | 00 | 0.00 | 24 | 100.00 | 35 | 00 | 0.00 | 35 | 100.00 |
| Other than Permanent | 34 | 00 | 0.00 | 34 | 100.00 | 42 | 00 | 0.00 | 42 | 100.00 |
| Male | 30 | 00 | 0.00 | 30 | 100.00 | 39 | 00 | 0.00 | 39 | 100.00 |
| Female | 04 | 00 | 0.00 | 04 | 100.00 | 03 | 00 | 0.00 | 03 | 100.00 |
| Workers | | | | | | | | | | |
| Permanent | 1576 | 00 | 0.00 | 1576 | 100.00 | 2237 | 00 | 0.00 | 2237 | 100.00 |
| Male | 552 | 00 | 0.00 | 552 | 100.00 | 808 | 00 | 0.00 | 808 | 100.00 |
| Female | 1024 | 00 | 0.00 | 1024 | 100.00 | 1429 | 00 | 0.00 | 1429 | 100.00 |
| Other than Permanent | 1416 | 373 | 26.34 | 1043 | 73.66 | 1363 | 30 | 2.20 | 1333 | 97.80 |
| Male | 716 | 175 | 24.44 | 541 | 75.56 | 641 | 21 | 3.28 | 620 | 96.72 |
| Female | 700 | 198 | 28.29 | 502 | 71.71 | 722 | 9 | 1.25 | 713 | 98.75 |



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

a. Median remuneration/wages:

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ Salary/ Wages of respective category (Rs.) | Number | Median remuneration/ Salary/ Wages of respective category (Rs.) |
| Board of Directors (BoD) | 6 | 8.57 Lakhs | 2 | 9.87 Lakhs |
| Key Managerial Personnel | 2 | 413.75 Lakhs | 1 | 31.90 Lakhs |
| Employees other than BoD and KMP | 194 | 46,353 | 24 | 38,763 |
| Workers | 552 | 11,080 | 1,024 | 10,207 |

* The remuneration for the BoD and KMP is provided on an annual basis, whereas the remuneration for employees and workers is provided on a monthly basis.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format⁸:

| | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 39.87 | 65.00 |

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

Yes, the Corporation is committed to creating a better workplace for all its employees and has established a grievance redressal mechanism to ensure that concerns and issues can be promptly reported and addressed. Dedicated grievance committees are in place, providing employees with a platform to voice their concerns and seek resolution.

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

The organization has established a grievance redressal mechanism through which concerns related to human rights can be reported to the Human resource and necessary actions are taken in accordance with underlying policies.

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

| | FY 2024-25 | | | FY 2023-24 | | |
|-----------------------------------|-----------------------|---|---------|-----------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual harassment | 00 | 00 | None | 00 | 00 | None |
| Discrimination at workplace | 00 | 00 | None | 00 | 00 | None |
| Child Labour | 00 | 00 | None | 00 | 00 | None |
| Forced Labour/ Involuntary Labour | 00 | 00 | None | 00 | 00 | None |
| Wages | 00 | 00 | None | 00 | 00 | None |
| Other Human Rights related issues | 00 | 00 | None | 00 | 00 | None |

8 The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format⁹:

| | FY 2024-25 | FY 2023-24 |
|--|------------|--|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | | Nil. No complaints on the mentioned parameters have been raised. |
| Complaints on POSH as a % of female employees / workers | | |
| Complaints on POSH upheld | | |

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

The Corporation has established a Prevention of Sexual Harassment policy to maintain a safe and respectful workplace. Furthermore, the organization enforces policies of "No Gender Discrimination" and "Equal Pay for Equal Work" to prevent discrimination and foster fairness. These initiatives create a supportive, discrimination-free environment for all employees and workers.

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

Yes, our agreements and contracts incorporate human rights clauses, reinforcing our commitment to upholding human rights principles and adhering to relevant standards.

10. Assessments for the year:

| | % of your plants and Offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Child Labour | 100% of Plantations division was assessed by: |
| Forced/involuntary labour | <ul style="list-style-type: none"> Inspector of Plantation |
| Sexual Harassment | <ul style="list-style-type: none"> Rainforest Alliance |
| Discrimination at workplace | <ul style="list-style-type: none"> Fairtrade |
| Wages | Additionally, minimum wages are paid in all divisions as per the law and the Corporation has a human rights policy in place. |
| Others- please specify | <p>100% of the DPI division was assessed by:</p> <ul style="list-style-type: none"> Factory Inspector Internal Committee Minimum Wages are paid in the DPI Division <p>100% of Electromags division was assessed by Inspector of Factories.</p> <ul style="list-style-type: none"> Fairtrade - We have redressal system and anybody have discrepancy can directly come to COO Office and it will be resolved on merit basis. ISO - We ensure IATF 16949 standards Health - We have tied-up with local hospital and done medical check-up with reputed eye hospital. Safety - We have Safety Committee and they checked for the adherence periodically. Sexual Harassment - We have a committee headed by Legal department and we conduct periodical awareness programme to all our female employees. So far, there is no complaint received. Minimum wages - We have 100% minimum wages compliances to all our regular employees / trainees and contract labours. The same is verified by PF office as well as our internal audits. No deviation permitted. |

⁹ The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



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

No significant risk/ concerns were reported.

Leadership Indicators

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

The organization has established an effective mechanism for addressing issues and grievances, which is periodically updated as necessary. However, during the year, no significant complaints related to human rights were received.

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

The Plantation Division conducted comprehensive human rights due diligence across its operations, evaluating internal policies, assessing supplier risks, and engaging with stakeholders to ensure alignment with human rights principles. Similarly, the DPI Division carried out detailed human rights due diligence through an internal committee at the factory.

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?

The divisions within the Corporation operate from heritage buildings and hilltops, which makes providing certain facilities challenging. Nevertheless, the premises are equipped with wheelchair accessible ramps and elevators.

4. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|------------------------------------|--|
| Sexual Harassment | |
| Discrimination at workplace | DPI division has assessed 25% of its value chain partners. |
| Child Labour | |
| Forced Labour / Involuntary Labour | |
| Wages | |
| Others – please specify | |

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

Not Applicable

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format¹⁰:

| Parameter | FY 2024-25 (In megajoules) | FY 2023-24 (In megajoules) |
|--|---------------------------------------|---------------------------------------|
| From renewable sources | | |
| Total electricity consumption (A) | 19,94,673.60 | 72,04,896.00 |
| Total fuel consumption (B) | 14,07,01,589.59 | 12,09,16,413.04 |
| Energy consumption through other sources (C) | 00 | 00 |
| Total Energy consumption from renewable sources (A+B+C) | 14,26,96,263.19 | 12,81,21,309.04 |

¹⁰ The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.1

| Parameter | FY 2024-25 (In megajoules) | FY 2023-24 (In megajoules) |
|--|---|---|
| From non-renewable sources | | |
| Total electricity consumption (D) | 1,75,77,126.00 | 1,27,84,446.00 |
| Total fuel consumption (E) | 2,38,96,172.67 | 4,32,33,524.82 |
| Energy consumption through other sources (F) | 00 | 00 |
| Total Energy consumption from non-renewable sources (D+E+F) | 4,14,73,298.67 | 5,60,17,970.82 |
| Total energy consumed (A+B+C+D+E+F) | 18,41,69,561.86 | 18,41,39,279.86 |
| Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) -MJ/Rs | 0.0669 | 0.0705 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹¹ (Total energy consumed / Revenue from operations adjusted for PPP) -MJ/Rs | 1.38 | 1.58 |
| Energy intensity in terms of physical output ¹² - MJ/Metric tonne | This parameter is currently not ascertainable | This parameter is currently not ascertainable |
| Energy intensity (optional) – the relevant metric may be selected by the entity | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Our facilities at The Bombay Burmah Trading Corporation Ltd. do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme.

3. Provide details of the following disclosures related to water, in the following format¹³:

| Parameter | FY 2024-25 | FY 2023-24 |
|---|-------------|-------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 1,10,947.53 | 1,12,926.57 |
| (ii) Groundwater - | 979.76 | - |
| (iii) Third party water - Municipality | 10,520.00 | 10,164.00 |
| (iv) Seawater / desalinated water | - | 00 |
| (v) Others - | - | 00 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 1,22,447.29 | 1,23,090.57 |
| Total volume of water consumption (in kilolitres) | 1,14,184.02 | 1,14,827.82 |

11 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

12 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

13 The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



| Parameter | FY 2024-25 | FY 2023-24 |
|---|--|--|
| Water intensity per rupee of turnover (<i>Water consumed / Revenue from operations</i>) - Kilolitres/Rs | 0.000042 | 0.000044 |
| Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁴ (<i>Total water consumption / Revenue from operations adjusted for PPP</i>) - Kilolitres/ Rs | 0.00086 | 0.00098 |
| Water intensity in terms of physical output- Kilolitres /Metric tonne ¹⁵ | This parameter is currently not ascertainable. | This parameter is currently not ascertainable. |
| Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity | – | – |

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

No independent assessment/ evaluation/assurance has been carried out by an external agency to evaluate our operations, performance, or compliance with applicable standards and regulations.

4. Provide the following details related to water discharged

| Parameter | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | 00 | 00 |
| - With treatment – please specify level of treatment | 00 | 00 |
| (ii) To Groundwater | | |
| - No treatment | 00 | 00 |
| - With treatment – please specify level of treatment | 00 | 00 |
| (iii) To Seawater | | |
| - No treatment | 00 | 00 |
| - With treatment – please specify level of treatment | 00 | 00 |
| (iv) Sent to third-parties | | |
| - No treatment | 8,263.27 | 8,262.75 |
| - With treatment – please specify level of treatment | 00 | 00 |
| (v) Others - Industrial Drainage | | |
| - No treatment | 00 | 00 |
| - With treatment – Primary, Secondary and Tertiary | 00 | 00 |
| Total water discharged (in kilolitres) | 8,263.27 | 8,262.75 |

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

No independent assessment/ evaluation/assurance has been carried out by an external agency to evaluate our operations, performance, or compliance with applicable standards and regulations.

14 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

15 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Corporation ensures that its wastewater is treated by a third-party sewage treatment plant and discharged in accordance with regulatory standards. However, at present Zero Liquid Discharge is only implemented in the DPI vertical.

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

| Parameter | Please specify unit | FY 2024-25 | FY 2023-24 |
|-------------------------------------|---------------------|------------|------------|
| NOx | kg | 84.68 | 3.72 |
| SOx | kg | 1.302 | 1.19 |
| Particulate matter (PM) | kg | 7.53 | 2.56 |
| Persistent organic pollutants (POP) | NA | NA | NA |
| Volatile organic compounds (VOC) | NA | NA | NA |
| Hazardous air pollutants (HAP) | NA | NA | NA |
| Others – (CO) | kg | 51.36 | 2.09 |

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

Yes, Eko Testing Labs for DPI and Chennai Mettex Lab Private Limited for EAPL.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format¹⁶:

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|---|--|--|--|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 18,433.29 | 17,636.06 |
| Total Scope 2 emissions ¹⁷ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 4,499.64 | 4,252.59 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO ₂ equivalent/Rs | Metric tonnes of CO₂ equivalent/Rs | 0.00000834 | 0.00000838 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁸ (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of CO₂ equivalent/Rs | 0.0001722 | 0.0001876 |
| Total Scope 1 and Scope 2 emissions intensity in terms of physical output | — | This parameter is currently not ascertainable. | This parameter is currently not ascertainable. |
| Total Scope 1 and Scope 2 emission intensity ¹⁹ (optional) – the relevant metric may be selected by the entity | — | — | — |

16 The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

17 The above calculations as per the updated emission factors provided in the CO₂ Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

18 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

19 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI



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

No independent assessment/ evaluation/assurance has been carried out by an external agency to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Corporation is dedicated to minimizing its impact on climate change and global warming by taking various proactive measures. A key initiative is the use of renewable energy sources, which are cleaner and reduce reliance on non-renewable energy.

9. Provide details related to waste management by the entity, in the following format²⁰:

| Parameter | FY 2024-25 | FY 2023-24 |
|--|--------------|--------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 24.47 | 16.00 |
| E-waste (B) | 0.10 | 0.05 |
| Bio-medical waste (C) | 0.21 | 0.30 |
| Construction and demolition waste (D) | 00 | 00 |
| Battery waste (E) | 00 | 00 |
| Radioactive waste (F) | 00 | 00 |
| Other Hazardous waste. Please Specify, if any. (G) | — | — |
| Oil Waste | 0.3 | — |
| Agri Use, PPE and chemical containers | 4.2 | 3.2 |
| Oil Soaked cotton waste | 0.025 | — |
| Spent oil | 0.032 | — |
| Metal Drum 200 Ltr. | 3.87 | — |
| Empty MS Drum | 0.064 | — |
| ETP Sludge | 0.015 | — |
| Other Non-hazardous waste generated (H). Please specify, if any | — | — |
| Municipal Waste | 1.00 | — |
| Corrugated Boxes | 0.332 | — |
| Total (A+B + C + D + E + F + G + H) | 34.62 | 19.55 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs | 0.00000013 | 0.000000075 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ²¹ (Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/Rs | 0.00000026 | 0.00000017 |

(LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

20 The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

21 The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|--|
| Waste intensity in terms of physical output ²² -Metric tonne/ Metric tonne | This parameter is currently not ascertainable | This parameter is currently not ascertainable. |
| Waste intensity (optional) - the relevant metric may be selected by the entity | — | — |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste- Plastic, E waste, Hazardous and Non-Hazardous waste | | |
| (i) Recycled | 24.23 | 16.00 |
| (ii) Re-used | 4.93 | 00 |
| (iii) Other recovery operations | 00 | 00 |
| Total | 29.16 | 16.00 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) - Bio-medical waste, Hazardous waste and Non-Hazardous Waste | | |
| Category of waste | | |
| (i) Incineration - | 4.412 | 3.504 |
| (ii) Landfilling - | 1.00 | 00 |
| (iii) Other disposal operations- | 00 | 00 |
| Total | 5.412 | 3.504 |

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

No independent assessment/ evaluation/assurance has been carried out by an external agency to evaluate our operations, performance, or compliance with applicable standards and regulations.

Note: E waste generated in the Plantations division in FY 2024-25 was not discarded in the financial year.

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

The Corporation follows a structured and compliant approach to waste management. All waste generated across its operations is diligently collected, segregated, and stored in accordance with relevant environmental laws and regulations. Recyclable waste is processed accordingly, while non-recyclable waste is handed over to authorized third-party vendors for safe and lawful disposal. Additionally, the Corporation ensures that hazardous waste and chemical residues are managed and disposed of strictly in line with government-prescribed norms, thereby minimizing potential environmental and health risks.

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

| S. No. | Location of operations/ offices | Types of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|--------|---------------------------------|---------------------|---|
| 1. | Mudis Group, Valparai | Tea Plantations | Yes |
| 2. | Dunsandle Group, Ooty | Tea Plantations | Yes |

²² The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



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

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

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

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

Yes. The Corporation complies with all applicable environmental laws and regulations, ensuring that its operations are conducted in accordance with established legal and regulatory frameworks. There were no material risks identified in the reporting year

Leadership Indicators

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

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

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|-----------------|-----------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | | |
| (ii) Groundwater | Not Applicable. | Not Applicable. |
| (iii) Third party water | The Corporation | The Corporation |
| (iv) Seawater / desalinated water | is not | is not |
| (v) Others | consuming/ | consuming/ |
| Total volume of water withdrawal | discharging | discharging |
| (in kilolitres) | water from/in | water from/in |
| Total volume of water consumption | areas of water | areas of water |
| (in kilolitres) | stress. | stress. |
| Water intensity per rupee of turnover (<i>Water consumed / turnover</i>) | | |
| Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity | | |
| Water discharge by destination and level of treatment (in kilolitres) | | |

| Parameter | FY 2024-25 | FY 2023-24 |
|--|------------|----------------|
| (i) Into Surface water | | |
| - No treatment | | Not Applicable |
| - With treatment – please specify level of treatment | | |
| (ii) Into Groundwater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) Into Seawater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| Total water discharged (in kilolitres) | | |

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|--|--------------------------|---------------|----------------|
| Total Scope 3 emissions | Metric tonnes of | 0.78 | 0.13 |
| (Break-up of the GHG into | CO2 equivalent | | |
| CO2, CH4, N2O, HFCs, PFCs, | | | |
| SF6, NF3, if available) | | | |
| Total Scope 3 emissions per rupee of turnover | Metric tonnes of | 0.00000000028 | 0.000000000050 |
| | CO2 equivalent/ Rupee | | |
| Total Scope 3 emission intensity (optional)- the relevant metric may be selected by the entity | | — | — |

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Tea Division of BBTCL adopts a responsible approach to the use of agrochemicals, applying them only when absolutely necessary. All practices adhere strictly to the guidelines laid down by the Tea Board of India, and only those agrochemicals that are approved under the Plant Protection Code are utilized. The Division takes care to



ensure that the Maximum Residue Limits (MRLs) of these substances remain well within the permissible range, thereby safeguarding consumer health and environmental quality. In addition, the Division manages approximately 959 hectares of organically certified tea gardens, which contribute to the production of environmentally sustainable and health-conscious food products.

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

| Sr. No. | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---------|---|--|---|
| 1 | Rain Harvesting Pit | 0.5 Lakhs Litres water saving per annum | Reduced water consumption |
| 2 | Conversion of Halogen lamp to LED lamp | 1200 watts power saving per month | Decreased consumption of electricity (Reduced GHG Emission) |
| 3 | Variable Frequency Drive (VFD) installed in compressor to reduce electrical power | 1230 kwh units saved per month | Decreased consumption of electricity (Reduced GHG Emission) |
| 4 | HOT Runner mould installed to reduced plastic waste | 1200 Kg materials saved | Reduction in Plastic waste generation |

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

The Corporation has implemented comprehensive contingency and disaster management plans across its various Divisions to ensure business continuity and minimize operational risks.

Electromags Division

The Corporation has developed a comprehensive contingency (Disaster Management) plan to mitigate manufacturing process risks. This plan addresses potential disruptions such as utility interruptions, labor shortages, key equipment failures, supplier delivery issues, fires, recurring natural disasters, cyber incidents, and the COVID-19 pandemic, while outlining appropriate remedial actions. The manufacturing units are equipped with an emergency site plan and clearly defined functional responsibilities. Additionally, fire safety measures are in place to prevent business disruptions in the event of a fire outbreak.

Plantation Division

The disaster management and mitigation plan involves identifying worksite hazards and implementing corresponding corrective measures:

- a) **Fire Safety Systems:** Full statutory compliance with fire safety protocols, including the use of appropriate fire-fighting equipment, training of personnel through mock drills, and emergency procedures for alarm systems, evacuation, equipment use, and ensuring the safety of trapped individuals.
- b) **Occupational Health & Safety:** Identifying hazards within factory premises and implementing preventive and corrective actions to reduce risks. First aid operators are trained for immediate assistance, and a fully staffed hospital offering professional care is available within 5 km of any field or factory. Personal protective equipment (PPE) is mandatory for fieldwork involving chemicals, with a strict policy on avoiding banned or hazardous chemicals in operations. Regular medical checks are conducted for new recruits, and annual examinations are carried out for the entire workforce.
- c) **Cyber Fraud:** Covered by the Corporation's internal policies, which include backups and firewalls, managed and overseen by the Group's Chief Information Officer.

- d) **Business Continuity:** The plantation management system hierarchy defines clear responsibilities for day-to-day operations, ensuring seamless responsibility transfer in case of the absence of any Head of Department (HOD).

DPI Division

The DPI Division also has a robust contingency plan in place to minimize manufacturing risks, with adequate backups for critical areas such as power supply, labor, and key raw materials. Additionally, the DPI Division has an elaborate disaster management plan to ensure business continuity.

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?

Currently, the Corporation does not conduct environmental impact assessments of its value chain partners. As a result, no significant adverse environmental impacts from the value chain have been formally identified or reported. However, the Corporation recognizes the importance of responsible value chain management in achieving long-term sustainability goals.

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

At present, the Corporation has not yet commenced formal environmental impact assessments of its value chain partners. As such, no evaluations have been conducted to date. The Corporation plans to develop and implement a structured assessment framework for value chain partners.

8. How many Green Credits have been generated or procured?23

- a. **By the listed entity:** Nil
 b. **By the top ten {in terms of value of purchases and sales, respectively} value chain partners:** Nil

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

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

The Corporation has eight (8) affiliations with trade and industry chambers/associations.

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

| S. No | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|-------|--|---|
| 1. | Confederation of Indian Industry (CII) | National |
| 2. | Federation of Indian Chambers of Commerce & Industry (FICCI) | National |
| 3. | Organization of Plastics Processors of India (OPPI) | National |
| 4. | Label Manufacturers Association of India (LMAI) | National |
| 5. | Association of Dental Industry and Trade of India (ADITI) | National |
| 6. | United Planters Association of South India | South India |
| 7. | Planters Association of Tamil Nadu | State |
| 8. | Tea Trade Association | National |

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

| Name of authority | Brief of the case | Corrective active taken |
|---|-------------------|-------------------------|
| Not applicable, as there were no adverse orders reported during the financial year 2024-25. | | |

23 The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.



Leadership Indicators

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

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

The Corporation engages with various industry associations to advocate for the advancement of the industry and the broader public good, stepping in on relevant matters as needed. Through these collaborations, the Corporation contributes to shaping industry standards and promoting initiatives that benefit both the sector and society. To ensure ethical and responsible conduct in these interactions, the Corporation follows a strict Code of Conduct Policy. This policy upholds the highest standards of business integrity and ensures that all dealings with trade associations and industry bodies are conducted in a transparent and ethical manner.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

Not Applicable. No SIA of projects were undertaken in the reporting year

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

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

Not Applicable, as no rehabilitation and resettlement is being undertaken by the Corporation.

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

The Corporation has established and implemented a grievance mechanism for its employees; however, as there are no communities located near its facilities, no specific grievance mechanism has been established to receive and redress the grievances of the community. Nevertheless, the Corporation will consider implementing such a mechanism in the future as needed.

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

| | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 20 | 22.50 |
| Directly from within India | 100 | 84.00 |

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

| Location | FY 2024-25 | FY 2023-24 |
|--------------|------------|------------|
| Rural | 0.00 | 92.53 |
| Semi-Urban | 0 | 0.00 |
| Urban | 72.20 | 0.00 |
| Metropolitan | 27.80 | 7.47 |

Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Not Applicable since no SIA was undertaken by the Corporation. | |

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

| S. No | State | Aspirational District | Amount spent (In INR) |
|-------|-------|-----------------------|-----------------------|
| NIL | | | |

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

The Corporation currently does not have a preferential procurement policy. Instead, the sourcing of goods and services follows a transparent, merit-based process, where suppliers are chosen based on the quality of their offerings, competitive pricing, reliability, and other objective factors.

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

Not Applicable

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

Nil

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

| S. No | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/ No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|--|--|---------------------------|---------------------------|------------------------------------|
| No such IP owned or acquired by the Corporation in the reporting year. | | | | |

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

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



6. Details of beneficiaries of CSR Projects:

| S. No | CSR Project | No. of persons benefitted from CSR projects | % of beneficiaries from vulnerable and marginalized groups |
|----------------|-------------|---|--|
| Not Applicable | | | |

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

Essential Indicators

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

The Corporation has established mechanisms for receiving and responding to consumer complaints and feedback. These include a customer service hotline, email or online complaint submission, physical complaint submission, social media presence, and a dedicated complaints handling team.

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

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

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

| | FY 2024-25 | | | Remarks | FY 2023-24 | | | Remarks |
|--------------------------------|--------------------------|-----------------------------------|--|---------|--------------------------|--|------|---------|
| | Received during the Year | Pending resolution at end of year | | | Received during the Year | Pending resolution at end of year | | |
| Data Privacy | Nil | Nil | None | Nil | Nil | None | None | |
| Advertising | Nil | Nil | None | Nil | Nil | None | None | |
| Cyber-security | Nil | Nil | None | Nil | Nil | None | None | |
| Delivery of essential services | Nil | Nil | None | Nil | Nil | None | None | |
| Restrictive Practices | Nil | Nil | None | Nil | Nil | None | None | |
| Unfair Practices | Nil | Nil | None | Nil | Nil | None | None | |
| Other-related | 31 | 0 | All complaints were promptly resolved. | 41 | 0 | All complaints were promptly resolved. | | |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 00 | 00 |
| Forced recalls | 00 | 00 |

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, the Corporation has a robust cybersecurity framework and strategy in place to address data privacy risks. They prioritize data security through measures such as secure email gateways, endpoint protection, and backup and recovery procedures. The entity also focuses on website security, patch management, and security incident monitoring. They have established internal network policies and procedures for access and asset management, incident response, and overall security protocols. While no specific web-link is provided, the entity takes cyber security and data privacy seriously to ensure a secure environment for data sharing.

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

Not Applicable as no corrective actions are underway or taken for issues related to advertising, delivery of essential services, cyber security, data privacy, product recalls, or penalties from regulatory authorities. The Corporation has followed all regulations and standards, ensuring smooth and secure operations without any reported incidents or breaches. They remain committed to maintaining high-quality services and customer safety.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches:

None

b. Percentage of data breaches involving personally identifiable information of customers²⁴:

NA

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

Nil

Leadership Indicators

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

The details and information regarding the products and services of the entity is available on the Corporation's website- on the web-link www.bbtcl.com

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

The Corporation actively works to inform and educate consumers on the safe and responsible use of its products and services through a variety of methods. These include clear labelling and packaging, detailed user manuals, online resources, customer education programs, informative content on social media, warning notifications, and partnerships with regulatory agencies.

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

The Corporation keeps consumers informed and up-to-date about any potential disruptions or discontinuation of essential services through various communication channels, including email, SMS alerts, mobile apps, social media, and a dedicated website. It issues service announcements, offers customer support, publishes public notices, adheres to regulatory requirements, and takes a proactive approach in engaging with consumers.

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)

The Corporation provides clear instructions for product use on the packaging or inside the packet, ensuring consumers have proper guidance as per the regulatory requirements. Furthermore, it regularly conducts customer satisfaction surveys to collect feedback and improve the overall customer experience.

Note: The number in this year's report is rationalized, wherever required.

²⁴ The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.