

Business Responsibility and Sustainability Report



Section A

General Disclosures



Section B

Management and Process Disclosures



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

– Read more on page 243



Principle 2

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

– Read more on page 254



Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

– Read more on page 258



Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders

– Read more on page 269



Principle 5

Businesses should respect and promote human rights

– Read more on page 273



Principle 6

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

– Read more on page 278



Principle 7

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

– Read more on page 286



Principle 8

Businesses should promote inclusive growth and equitable development

– Read more on page 287



Principle 9

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

– Read more on page 292

Section A General Disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L15202DL1959PLC003786
2.	Name of the Company	Nestlé India Limited
3.	Year of Incorporation	28 th March 1959
4.	Registered office address	100 / 101, World Trade Centre, Barakhamba Lane, New Delhi – 110001, India
5.	Corporate address	“Nestlé House”, Jacaranda Marg, ‘M’ Block, DLF City, Phase - II, Gurugram - 122 002, Haryana, India
6.	E-mail id	investor@in.nestle.com
7.	Telephone	011-23418891
8.	Website	www.nestle.in
9.	Financial year for which reporting is being done	Financial year ended 31 st March 2025
10.	Name of the stock exchange where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up capital (In INR)	INR 964,157,160
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Dr. Taruna Saxena Head – Sustainability & Societal Initiatives Taruna.Saxena@in.nestle.com 011-23418891
13.	Reporting boundary	The disclosures made in this report are on a standalone basis for Nestlé India Limited
14.	Name of Assurance Provider (BRSR Core)	Grant Thornton Bharat LLP (“GTBLLP”) LLP ID: AAA-7677 Name of the assurer: Abhishek Tripathi Date of signing: 24 th April 2025
15.	Type of Assurance Obtained	Reasonable Assurance for BRSR Core Indicators as per ISAE 3000 (Revised)

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.	Food Processing Industry	Food Processing Industry	100%

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

S.No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Milk Products and Nutrition	10509	38.1%
2	Prepared dishes and cooking aids	10750	30.9%
3	Confectionery	10732 & 10733	16.6%
4	Powdered and Liquid Beverages	10792	14.4%

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	9	4 Sales Branches, 1 Head Office, 1 Registered Office	15
International	Not Applicable	-	-

Your Company's **nine manufacturing facilities** are located at Moga (Punjab), Choladi (Tamil Nadu), Nanjangud (Karnataka), Samalkha (Haryana), Ponda (Goa), Bicholim (Goa), Pantnagar (Uttarakhand), Tahliwal (Himachal Pradesh) and Sanand (Gujarat). Your Company is in the process of setting up its **10th factory which would be the first in the eastern part of the country**, at Odisha. In its first phase, the factory is being set up with an initial investment of approximately INR 900 crore and is slated to manufacture products from the food portfolio (prepared dishes and cooking aids).

The Registered Office of your Company is located at New Delhi. Four Sales Branch offices located at Gurugram, Mumbai, Chennai and Kolkata help facilitate the sales and marketing activities of the Company. The Head Office is located at Gurugram, Haryana.

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	PAN India 36 (28 states and 8 UTs)
International (No. of Countries)	25*

* Your Company exported products to 25 countries during the financial year ended 31st March 2025

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

Contribution of exports during FY 2024-25	3.9%
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c. A brief on type of customers

With a robust network of nine factories, a wide array of co-packers, co-manufacturers, and trade partners, your Company delivers quality products to consumers across India.

With the strategic focus to cater to diverse groups of consumers, your Company continuously refines its product portfolio, optimizing offerings to respond to the evolving consumer needs and preferences and strengthen market relevance.

Your Company serves its consumers through a strong distribution network encompassing a large number of Distributors, Traditional and Organized Trade, Retail Outlets, E-Commerce, Canteen Stores Departments (CSDs) and Pharmacies.

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)	3,607	2,745	76%	862	24%
2	Other than permanent (E)	312	255	82%	57	18%
3	Total employees (D+E)	3,919	3,000	77%	919	23%
WORKERS						
4	Permanent (F)	4,812	4,593	95%	219	5%
5	Other than permanent (G)	7,519	6,913	92%	606	8%
6	Total workers (F+G)	12,331	11,506	93%	825	7%

Note: Definition of employee and worker categorization is as under:

Permanent Employees include white collar employees • **Other than Permanent Employees** include Temporary, Contractual & Third-party employees. **Permanent Workers** include technicians, associates, staff, and collaborators • **Other than Permanent Workers** include Contractual Labour, Temporary Fixed Term Contractual.

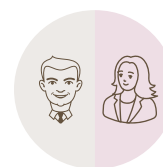
b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	9	8	89%	1	11%
2	Other than permanent (E)	4	4	100%	0	0%
3	Total differently abled employees (D+E)	13	12	93%	1	7%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	25	22	88%	3	12%
5	Other than permanent (G)	3	3	100%	0	0%
6	Total differently abled workers (F+G)	28	25	90%	3	10%

21. Participation/Inclusion/Representation of Women:

Particulars	Total (A)	No. and percentage of Females	
		No. (C)	%(C/A)
Board of Directors	8	4	50%
Key Managerial Personnel (KMP)*	1	0	0%

*KMP other than members of the Board of Directors



A balanced perspective:
50%
women in Board
of Directors

22. Turnover rate for permanent employees and workers (Trends for the past 3 years)

Particulars	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024)			FY 2022 Jan 2022 to Dec 2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	4.4%	7.3%	5.1%	8.6%	15.0%	10.2%	13.2%	25.9%
Permanent Workers	0.2%	3.2%	0.3%	1.0%	7.4%	1.6%	0.37%	8.7%	0.8%

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	Nestlé SA	Holding	-	No
2	Maggi Enterprises Limited	Holding	-	No
3	Dr. Reddy's and Nestlé Health Science Limited	Associate (Joint Venture)	49.00	No

Note: Nestlé SA and Maggi Enterprises Limited holds 34.28% and 28.48%, respectively, in the share capital of the Company.

VI. CSR Details

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

Yes, CSR provisions are applicable as per section 135 of the companies Act, 2013.

Turnover (in INR): 200,775.0 million

Net worth (in INR): 41,171.5 million

VII. Transparency and Disclosure:

25. Complaint/grievances on any of the principles (1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

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 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
		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	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	18	0	-	16	0	-
Employees and workers	Yes	69	14	Under investigation	17	5	-
Customers	Yes	14,064	0	-	8,376	0	-
Value Chain Partners	Yes	26	7	Under investigation	16	3	-

Your Company has a grievance redressal platform known as SpeakUp that allows all the stakeholders to raise any concerns or grievances. Refer: <https://www.nestle.com/about/how-we-do-business/report-compliance-concerns>

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

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

Strengthening the materiality assessment process from the previous year, your Company has broadened its stakeholder engagement to better understand the evolving landscape of risks and opportunities. This expanded dialogue with both external and internal stakeholders has enabled your Company to refine the classification of material issues, ensuring that its sustainability strategy remains robust and responsive to the most pertinent challenges and opportunities.

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	Climate Change Resilience	R	Climate change poses risks to businesses, affecting operations across the value chain. Physical threats like droughts and floods disrupt raw material sourcing, while the shift to a low-carbon economy introduces transitional risks such as changing consumer demands, rising costs, and evolving regulations.	Your Company promotes climate-smart agriculture by supporting sustainable farming, including soil health management, water conservation, managed use of fertilizers etc. Through farmer partnerships, it enhances techniques and resilience, ensuring a stable supply chain with reduced environmental impact.	Climate change can drive up operational costs. While renewable energy and sustainable practices require upfront investment, they lead to long-term efficiency and resilience.
2	Energy and Emissions Management	R&O	Energy use, rising costs, and stricter emissions regulations. Managing both direct and supply chain emissions is crucial to protect brand reputation and ensure long-term sustainability.	Your Company aims to reduce environmental impact and costs by gradually shifting to renewable energy, improving efficiency, and innovating sustainable packaging, while partnering with suppliers and farmers to promote sustainable farming practices.	While renewable energy and sustainable packaging involve investments, they help in reducing long-term expenses, boost brand value, and reduce emissions. Collaborating with suppliers and farmers strengthens supply chain resilience and supports consistent quality.
3	Circular Economy and Waste Management	R&O	Regulatory pressures and rising consumer expectations can challenge operations and reputation. However, adopting circular practices can cut costs, boost brand value, and strengthen supply chain resilience, supporting long-term sustainability.	Your Company's commitment to invest in sustainable material, ensure full Extended Producer Responsibility (EPR) and educate consumers to environmental awareness is high.	While sustainable materials may require investments, they offer long-term gains through innovation in alternatives, meeting regulatory compliance, ensuring stronger brand value and increased consumer trust and sales.
4	Water Management	R	Since your Company operates in water-stressed regions, it may affect resource availability and production. Inadequate water management can impact local ecosystems and communities.	Mitigation efforts by your Company include adopting Zero Liquid Discharge at most sites (7 out of 9) to recycle wastewater, along with investments in water-saving technologies and process improvements to reduce usage.	While requiring upfront investments, these initiatives strategically position your Company for long-term gains through reduced water-related costs, enhanced operational efficiency, and Consent to Operate (CTO).

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	Employee Health and Safety	R	Inadequate safety measures and non-conformance to standards may increase the risk of workplace injuries and health concerns.	Your Company conducts regular risk assessments, provides safety training, and monitors practices, while promoting employee well-being through mental health programs.	Limited safety and well-being measures can lead to higher costs from medical claims, legal issues, and reduced productivity.
6	Human Rights	R	Your Company engages with various stakeholders, including employees, suppliers, customers, farmers, and communities. This may pose human rights risks across operations or partnerships.	Your Company promotes ethical labor and environmental standards across the supply chain, supported by grievance mechanisms to address potential violations effectively. Platforms like 'Speak Up' support open reporting for employees, workers, and external stakeholders, reinforcing a respectful and inclusive work culture.	Human rights violations can lead to significant financial impacts, including legal penalties, reputational damage, and loss of consumer trust, all of which can impact brand value.
7	Talent Attraction, Development and Retention	R	Lack of a strong talent strategy may impact employee engagement, efficiency, and retention.	Your Company fosters talent retention and performance through competitive rewards, inclusive culture, and robust development programs. Regular engagement surveys help align workforce motivation with business goals.	Inability to attract and retain skilled employees can result in higher operational costs and a potential loss of competitive edge in the market. This situation could also lead to increased expenses related to employee turnover and recruitment efforts.
8	Product Quality and Safety	O	Enhanced brand reputation, customer loyalty	Product safety and quality are key strengths for your Company, supported by internal controls from sourcing to distribution. Regular audits, staff training, regulatory collaboration, and consumer feedback ensure continuous improvement and compliance with evolving standards.	Initially, investing in robust quality control and safety measures can lead to fewer defects, returns, recalls, and legal issues in the long run, resulting in significant cost savings. Consumers would be willing to pay a premium for products they perceive as high quality and safe, leading to increased market share and profitability.
9	Sustainable Supply Chain	R&O	Your Company's reliance on diverse raw materials brings sustainability risks, making responsible sourcing vital for supply stability and long-term growth.	Your Company adheres to the <i>Nestlé's Responsible Sourcing Core Requirements</i> and partners with suppliers to promote ethical, sustainable practices. It also invests in traceability systems and supports certifications like Rainforest Alliance and Bonsucro.	Sustainable sourcing may involve initial costs due to investments in certification and supply chain traceability. However, it offers long-term financial benefits through ensuring supply chain resilience, and minimizing disruptions related to sustainability issues.

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)
10	Corporate Governance and Business Ethics	R&O	Robust governance structures include establishing effective risk management frameworks, internal controls, and audit committees, which help identify, assess, and mitigate potential risks. Lapses can lead to legal penalties, regulatory scrutiny, and reputational damage.	Your Company has a strong governance structure in place with robust compliance monitoring, to strengthen internal control. Corporate governance risks are managed through strong oversight, guided by <i>Nestlé's Business Principles</i> and <i>Code of Conduct</i> . This includes board diversity, regular audits, stakeholder engagement, and ongoing training to ensure transparency and integrity.	Breaches in ethical practices may lead to significant financial consequences, including potential fines for regulatory non-compliance and legal expenses from ethical breaches. Poor governance may also result in investor mistrust impacting long term financial health of your Company.

Section B Management and Process Disclosures

The National Guidelines for Responsible Business Conduct (NGRBC) as brought out by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	Refer to Note 1 on Page 242								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>P1 : ISAE 3000</p> <p>P2 : FSSC 22000 Food Safety System Certification ISO 17025:2017: Testing and Calibration Laboratories Responsible Sourcing Certification: 4C and AAA for Coffee, Bonsucro for Sugar, Roundtable on Sustainable Palm Oil for Palm (RSPO) and UTZ and Rain Forest Alliance for Cocoa</p> <p>P3: ISO 45001: 2018, Occupational Health and Safety Management System</p> <p>P4: Materiality assessment and Stakeholder Engagement in line with GRI Standards and Accountability's AA1000 principles</p> <p>P5: United Nations Guiding Principles on Business and Human Rights, International Labour Organization Guidelines, Rain Forest Alliance, Bonsucro Certification</p> <p>P6: ISO 14001: 2015- Environmental Management System</p> <p>P9: ISO 27001- Information Security Management System ISO 9001- Quality Management System</p>
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Nestlé, globally, has set ambitious climate goals and commitments, aiming to be Net Zero by 2050. Your Company, being one of the key markets of Nestlé Group is also committed to reducing its carbon emissions in line with the group-level commitment. It aims to reduce GHG emissions by 20% by 2025 and by 50% by 2030, using its 2018 emissions levels as a baseline.*</p> <p>Your Company's approach to net zero is designed to mitigate emissions across the value chain and help address impacts on natural ecosystems, communities and food systems.</p>
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>One of your Company's core strategic commitments is to achieve net-zero emissions by 2050. This ambition is aimed at driving business transformation to ensure long-term resilience and build a future-ready enterprise. To realize this commitment, your Company is executing a multi- faceted strategy that addresses emissions across the entire value chain.</p> <p>Your Company's sustainability actions are built around four core pillars:</p> <p>In Climate Action, your Company is addressing emissions across the supply chain, from agriculture and livestock, to support a more climate- resilient food system. Your Company achieved 100% renewable energy, including Renewable Energy Certificates (RECs). These efforts reflect our commitment to decarbonizing operations and transitioning to a low- emission future. Furthermore, ~89,000 Gigajoules annualized savings were realized from energy reduction projects.</p> <p>In Sustainable Packaging initiatives your Company aims to ensure no plastic ends up in landfills, with a focus on continuing to be 100% plastic neutral, reducing virgin plastic use, and using packaging that is designed for recycling.</p> <p>In Water Stewardship, we are improving water efficiency in operations and expanding access to clean drinking water in the communities we serve. Your Company has nine factories, and seven factories are zero liquid discharge (ZLD) factories, consuming all the treated effluent within factory for its need of process or land maintenance.</p> <p>Finally, in Responsible Sourcing, we are committed to sourcing key ingredients—such as coffee, cocoa, and palm oil where approximately 55% of our key ingredients were sustainably sourced, while prioritizing human rights and livelihoods throughout our supply chain.</p>
*Refer to Our Net Zero roadmap Nestlé Global for more details		
Governance, leadership and oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).	<p>Dear stakeholders,</p> <p>Your Company seeks to establish itself as a 'Leader in Sustainability' and a 'Solution Provider' in the eyes of consumers, employees, partners, society, and all other stakeholders. Your Company's commitment is to contribute to a sustainable future, grounded in transparency, accountability, and long-term value creation for all stakeholders. Recognizing the critical role your Company plays in a rapidly evolving global landscape, and is driven by the principles of Purpose, People, Planet, Partnerships, and Performance to balance business success with social equity and environmental stewardship.</p>

		<p>Sustainability is not just a goal for your Company; it is the very foundation of our operations and decision-making. Your Company is deeply committed to environmentally sustainable practices throughout our value chain, making thoughtful choices that safeguard our planet for future generations. Our purpose, <i>'We unlock the power of food to enhance quality of life for everyone, today and for generations to come,'</i> reflects our dedication to nurturing both people and the environment.</p> <p>Your Company has been steadfast in the sustainability journey and continued to focus on four critical areas: climate change, sustainable packaging, responsible sourcing, and water management. The approach encompasses the entire value chain, fostering collaboration with farmers, suppliers, employees, and consumers to raise awareness and promote responsible stewardship of our planet.</p> <p>Significant strides have been made in our efforts to reduce emissions and enhance sustainability. Your Company is committed to sourcing ingredients sustainably, particularly raw materials, by partnering with farmers to share knowledge and build sustainable practices. Your Company's manufacturing processes are evolving as we increase the use of renewable energy sources. Your Company is also optimizing water usage by implementing conservation measures and facilitating reuse. Furthermore, your Company is dedicated to creating sustainable packaging solutions that minimize the use of virgin plastics.</p> <p>Your Company's commitment extends to social responsibility, where your Company invests in the well-being and development of the communities. Your Company has touched ~16 million lives through community initiatives focused on nutrition awareness, water, sanitation, rural development, education, environment, livelihood and feeding support programme.</p> <p>Your Company provides value through quality, innovation, and nutrition, continuously improving our products using advanced technology.</p> <p>As it continues this journey, your Company pledges to remain open and transparent, and actively listening to the perspectives of our stakeholders. Together, we can pave the way toward a more sustainable future as we navigate the complexities of our time, striving towards a more resilient and healthier planet for generations to come.</p>
8.	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>	<p>At the highest level, the Board of Directors, led by the Chairman and Managing Director, exercise the responsibility for Company's Business Responsibility (BR) performance.</p> <p>The Board ensures the protection and enhancement of the Company's long-term value through robust oversight of its Business Responsibility and Sustainability agenda.</p> <p>The Risk Management and Sustainability Initiatives (RMSI) Committee of the Board, oversees Company's sustainability strategy and initiatives periodically.</p> <p>The RMSI Committee provides focused attention to key sustainability priorities, including climate change, water management, sustainable packaging, and responsible sourcing. The Committee also ensures compliance with all policies and disclosures mandated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, specifically concerning Business Responsibility and Sustainability Reporting requirements.</p>
9.	<p>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.</p>	<p>Yes, as stated in (8), the Board of Directors has entrusted RMSI Committee to oversee the sustainability initiatives of your Company.</p> <p>Your Company has also set up a Sustainability Governance Council to provide oversight, direction and support on sustainability initiatives, headed by the Chairman and Managing Director. The Council includes the key members of the management committee as well as leads of the taskforces that have been set up to drive and deliver key projects. The five (5) task forces are:</p> <ul style="list-style-type: none"> - Sustainable Sourcing - Sustainable Packaging - Sustainable Manufacturing, Logistics & Water Stewardship - Brands, Recipes & Portfolio - Advocacy & Communication <p>The Sustainability Governance Council has been set up to review progress of the sustainability projects undertaken by the taskforces. The Governance Council reports the progress to the RMSI Committee and the Board of Directors of the Company.</p>

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	C^	C^	C^	C^	C^	C^	C^	C^	C^	A*	A*	A*	A*	A*	A*	A*	Q#	A*
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	C^	C^	C^	C^	C^	C^	C^	C^	C^	A*	A*	A*	A*	A*	A*	A*	Q#	A*

A* - Annually, C^ - Committee of the Board: Q# - Quarterly

Note: There were no follow-up actions by the Committee of the Board.

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.

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	N	N	N	N	N	N	N	N	N

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

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

Note 1: Policies aligned to NGRBC Principles

Principle 1: Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable.

- Nestlé Corporate Business Principles
- Nestlé India Code of Business Conduct

Principle 2: Product Life Cycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe

- Nestlé Responsible Sourcing Core Requirements
- Nestlé Quality Policy
- Safety, Health & Environmental Sustainability Policy
- The Nestlé Policy on Environmental Sustainability

Principle 3: Employee Well Being: Businesses should respect and promote the well-being of all employees, including those in their value chains

- Safety, Health & Environmental Sustainability Policy
- Equal Opportunity Policy
- Whistle Blower Policy
- Nestlé Corporate Business Principles
- ISO 45001: 2018: Occupational Health and Safety Management System

Principle 4: Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders

- Nestlé Corporate Business Principles
- Nestlé Stakeholder Engagement Approach

Principle 5: Businesses should respect and promote human rights

- Nestlé Human Rights Policy
- Nestlé POSH Policy
- Nestlé Corporate Business Principles
- Nestlé Responsible Sourcing Core Requirements

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

- Safety, Health & Environmental Sustainability Policy
- The Nestlé Policy on Environmental Sustainability
- Nestlé Responsible Sourcing Core Requirements

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

- Nestlé Corporate Business Principles
- Antitrust Law Policy
- Transparency on advocacy, lobbying and industry associations

Principle 8: Inclusive Growth: Businesses should promote inclusive growth and equitable development

- Nestlé Corporate Social Responsibility Policy

Principle 9: Customer/Consumer Value: Businesses should engage with and provide value to their consumers in a responsible manner

- Nestlé Marketing Communication to Children Policy
- Nestlé Consumer Communication Principles

Note: The policies have been derived and adopted from the Nestlé Global Policies and are aligned as per local requirements to safeguard the interests of all its stakeholders

Section C Principle wise Performance Disclosure

Principle 1

Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicator

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

Nestlé Corporate Business Principles outline the values and principles it is committed to globally. All directors and employees embody these values in their daily responsibilities, ensuring that your Company's reputation remains one of its most valuable assets. Your Company's *Code of Business Conduct* further reinforces these principles by establishing non-negotiable minimum standards of behavior in key areas. Additionally, your Company has adopted policies with guidelines to address key sustainability issues significant to its business and its stakeholders. Recognizing the importance of these guidelines and principles, your Company provides regular training to all its employees to ensure their effective implementation. These trainings cover the tenets of business ethics, regulatory compliance, health and safety, human rights, diversity and inclusion, information security, privacy protection and customer service excellence, ensuring awareness and consistent adherence to these commitments.

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	Ethics, transparency, human rights	100%
Key Managerial Personnel	1	Integrity, ethics, transparency	100%
Employees other than BoD and KMPs	3,036	All NGRBC Principles	80%
Workers	3,861	Integrity, ethics, transparency	85%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by the directors/KMPs with regulators/law enforcement agencies/judicial institutions) in the financial year in the following format:

During the reporting period ending 31st March 2025, no material fines/ penalties/ punishment/ award/ compounding fees/ settlement amount was paid in proceedings (by the entity or by its directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions.

During the reporting period ending 31st March 2025, following are the events disclosed to the stock exchanges, without any application of guidelines for materiality, under Regulation 30 read with Para A of Part A of Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

	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	Principle 1	Deputy Commissioner of Commercial Taxes (Audit)- 6.1, DGSTO-KIAD Building 3 rd Floor, 14 th Cross, 4 th Phase Peenya 2 nd Stage, Bangalore - 58	599,536.00	The Company received the Order for demand of: (i) tax IGST/CGST/ SGST Act, 2017, amounting to Rs. 59,95,346/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 5,99,536/-	Yes; Appeal to be filed before Tribunal Bangalore.

	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	Principle 1	Additional Commissioner, Office of the Commissioner (Appeals), Central Excise, CGST & Customs, Jaipur - 302005	23,034.00	The Company received the Order-in-Appeal upholding partial demand confirmed in Order- in-Original passed by Superintendent, GST Range for the demand of: (i) interest under Section 50(3) of CGST Act, 2017 amounting to Rs. 12,84,255/- and (ii) imposing residual penalty amounting to Rs. 23,034/.	Yes; Rectification application filed.
Penalty/Fine	Principle 1	Additional Commissioner (Appeals), Office of the Commissioner (Appeals), Panchkula, Goods & Services Tax, GST Bhawan, Sector-25, Panchkula- 134116, Haryana	583,831.00	The Company received the Order-in Appeal upholding the demand confirmed in order-in- original passed by Superintendent, GST Range for the demand of: (i) transitional credit under Section 74 of CGST Act amounting to Rs. 5,83,831/- (ii) applicable interest thereon under Section 50(3) of CGST Act and (iii) imposing penalty amounting to Rs. 5,83,831/- under Section 122(2)(b) of CGST Act.	Yes; Appeal to be filed before Tribunal Haryana.
Penalty/Fine	Principle 1	Assistant Commissioner, Office of the Assistant Commissioner of Customs, Dinhata Customs Division, Kachari More, Sunity Road, Coochbehar-736101	137,991.00	The Company has received the Order-in-Original confirming demand of (i) Rs. 1,37,991/- as short payment of Customs duty on account of IGST on freight charge, insurance charge and landing charges in terms of Section 28(4) of Customs Act, 1962 (ii) applicable interest thereon under Section 28AA of Customs Act, 1962 and (iii) imposing penalty amounting to Rs. 1,37,991/- under Section 114A of Customs Act, 1962.	No.
Penalty/Fine	Principle 1	Deputy Commissioner of Commercial Taxes (Audit)- 6.1, DGSTO-KIAD Building 3 rd Floor, 14 th Cross, 4 th Phase Peenya 2 nd Stage, Bangalore-58.	598,438.00	The Company received the Order for demand of: (i) tax IGST/CGST/ SGST Act, 2017, amounting to Rs. 59,84,377/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 5,98,438/-.	Yes; Appeal to be filed before Tribunal Bangalore.

	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	Principle 1	Assistant Commissioner of State Tax Ghatak 21 (ABD), Office of Assistant Commissioner of State Tax, Unit 21, 4 th Floor, Bachat Bhavan, Opp. Paththar Kuva Police Choki, Relief Road, Ahmedabad- 380001.	252,858.00	The Company received the Order for demand of: (i) tax IGST/CGST/ SGST Act, 2017, amounting to Rs. 25,28,578/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 2,52,858/-.	Yes; Appeal filed before Commissioner (Appeals) Gujarat.
Penalty/Fine	Principle 1	The Superintendent (Range-I) CGST Division Rudrapur, Office of the Superintendent, Range-I, Central Goods & Services Tax Division, Rudrapur.	23,491.00	The Company received the Order for demand of: (i) tax IGST/CGST/ SGST Act, 2017, amounting to Rs. 2,34,908/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 23,491/-	Yes; Appeal filed before Commissioner (Appeals) Rudrapur.
Penalty/Fine	Principle 1	The Assistant Commissioner of State Tax, Patliputra Circle, Commercial Taxes Department, Bihar	96,382.00	The Company received the Order for demand of: (i) tax IGST/CGST/ SGST Act, 2017, amounting to Rs. 2,90,250/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 96,382/-	No; Settled under amnesty scheme
Penalty/Fine	Principle 1	The Additional Commissioner of Customs, ICD-Import Tughlakabad, New Delhi-110020	187,000.00	The Company received the Order for demand of: (i) Customs Duty amounting to Rs. 18,74,370/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 1,87,000/-	Yes; Appeal filed before Commissioner (Appeals) Delhi.
Penalty/Fine	Principle 1	Assistant Commissioner of State Tax Ghatak 21 (Ahmedabad), Office of Assistant Commissioner of State Tax, Unit 21, 4 th Floor, Bachat Bhavan, Relief Road, Ahmedabad-380001	84,080.00	The Company received the Order for demand of: (i) Interest of Rs. 23,826/- and (ii) imposing penalty amounting to Rs. 84,080/-	No.
Penalty/Fine	Principle 1	Joint Commissioner of Commercial Taxes, [Appeals] – 6, TTMC Complex, Shanthinagara, Bangalore - 560027	599,536.00	The Company had filed an appeal against the Order issued by the Deputy Commissioner of Commercial Taxes, Audit 6.1. However, the appellate authority has upheld the Order in favor of the revenue, confirming the demand for: (i) tax under the IGST/CGST/SGST Act, 2017, amounting to Rs. 59,95,346/-; (ii) applicable interest; and (iii) a penalty of Rs. 5,99,536/-	Yes; Appeal to be filed before Tribunal Bangalore.

	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	Principle 1	Commissioner of Customs, Nhava Sheva-I, Jawahar Lal Nehru, Customs House, Dist. Raigad, Maharashtra - 400707	43,481,452.00	The Company has received an Order confirming demand for: (i) Differential Customs duty amounting to ₹1,94,81,452/-; (ii) applicable interest; (iii) fine amounting to ₹2,40,00,000/-; and (iv) penalty of ₹1,94,81,452/-	Yes; Appeal filed before Mumbai CESTAT (Customs, Excise and Service tax Appellate tribunal).
Penalty/Fine	Principle 1	Office of the Assistant Commissioner, Central GST Division, Panipat, 1 st & 2 nd Floor, SCO 272- 274, Sector 13-17, Panipat - 132103	2,312,031.00	The Company has received an order confirming demand for tax, interest and penalty: (i) tax amounting to INR 23,12,031/- (ii) applicable interest thereon and (iii) penalty to the tune of INR 23,12,031/-	Yes; Appeal filed before Commissioner (Appeals) Haryana.
Penalty/Fine	Principle 1	Superintendent, Central GST Division, CP- 21,22,23, Road No 1D, VKI Area, Jaipur, Rajasthan	1,712,653.00	The Company has received an Order confirming demand for tax, Interest and Penalty: (i) Tax amounting to INR 16,87,653/- (ii) Applicable interest thereon and (iii) Penalty to the tune of INR 17,12,653/-	Yes; Appeal to be filed before Commissioner (Appeals), Rajasthan.
Penalty/Fine	Principle 1	The Superintendent of Central Tax, D.no. 17/91-6- 19, Rajiv Nagar, NVR layout, Madanapalle - 517325	999,733.00	Demand confirmed (i) Tax liability under the CGST Act, 2017, amounting to INR 9,99,733/-; (ii) A penalty of INR 9,99,733/-	Yes; Appeal to be filed before Commissioner (Appeals) Andhra Pradesh.
Penalty/Fine	Principle 1	Joint Commissioner of Commercial Taxes, [Appeals-6], Shantinagra, Bengaluru-27	524,868.00	The Company had filed an appeal challenging the order issued by the Deputy Commissioner of Commercial Taxes, Audit 6.4. However, the Appellate Authority has upheld the order in favor of the revenue, thereby confirming the demand for (i) Tax liability under the IGST/CGST/SGST Act, 2017, amounting to INR 52,48,681/- (ii) Applicable interest of INR 41,72,701/- (iii) Penalty of INR 5,24,868/-	Yes; To be filed before GST tribunal.
Penalty/Fine	Principle 1	Deputy Commissioner of State Tax, Guwahati, Assam	998,964.00	Demand confirmed (i) Tax liability under the CGST Act, 2017, amounting to INR 99,89,640/-; (ii) A penalty of INR 9,98,964/-.	Yes; Rectification application filed before adjudication Authority

	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	Principle 1	Assistant Commissioner, Central GST Division – Rudarpur, Commissionerate – Dehradun, 16 Avasvikas, Nainital Road, Rudarpur, Uttarakhand – 263153	165,285.00	Demand confirmed (i) Tax liability under the CGST Act, 2017, amounting to INR 16,52,844/-; (ii) A penalty of INR 1,65,285/-.	Yes; Commissioner (Appeals) Rudrapur.
Penalty/Fine	Principle 1	The Deputy Commissioner of Commercial Taxes (Audit)-6.9, DGSTO-6, KIADB Building, 3 rd Floor, 14 th Cross, 4 th Phase, Peenya 2 nd Stage, Bengaluru-560058	687,760.00	An order confirming the demand which comprises: (i) Tax liability of INR 68,77,597/- (ii) Interest amounting to INR 49,51,870/- (iii) Penalty of INR 6,87,760/-	Yes; Appeal to be filed before Commissioner (Appeals) Bangalore.
Penalty/Fine	Principle 1	OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX, UNIT-21, Fourth Floor, Bachat Bhavan, Opp. Paththar Kuva Police Choki, Relief Road, Ahmedabad-380001	56,464.00	An order confirming the demand which comprises: (i) Tax liability of INR 4,53,386/- (ii) Interest amounting to INR 3,59,975/- (iii) Penalty of INR 56,464/-	No
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Mirzapur	100,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Panipat	500,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Panipat	500,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Panipat	450,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Kota	350,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes

	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	Principle 1	Adjudicating Officer cum Additional District Magistrate Kota	350,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Kota	150,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Kota	200,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Kota	200,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Nadia, West Bengal	200,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 52 of the FSS Act, 2006: As per the order, the Company's product has been held to be Misbranded.	Yes
Penalty/Fine	Principle 1	Adjudicating Officer cum Additional District Magistrate Tehri Garhwal	100,000.00	Order for violation of Sec 26 (2) (ii) r.w Sec 51 of the FSS Act, 2006: As per the order, the Company's product has been held to be substandard.	Yes
Settlement	Not applicable	Not applicable	NIL	Not applicable	Not applicable
Compounding fee	Not applicable	Not applicable	NIL	Not applicable	Not applicable

Non- Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not applicable	Not applicable	Not applicable	Not applicable
Punishment	Not applicable	Not applicable	Not applicable	Not applicable

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
<p>FY 2018-19</p> <p>1) Difference between GSTR-3B and GSTR-2A to the extent of INR 3,66,832, and interest and penalty of INR 3,66,834.</p> <p>2) Reversal of ITC related to common goods/services accounted via exempted supplies for FY 2018-19 under Rule 42, amounting to INR 56,28,514, with interest and penalty of INR 56,28,514.</p>	Goods and Services Tax Appellate Tribunal (GSTAT) - Bangalore.
<p>FY 2019-20 -</p> <p>The reversal of Input Tax Credit related to common goods/ services accounted via exempted supplies for FY 2019-20 under Rule 42, amounting to INR 59,84,377, with interest and penalty of INR 53,56,017</p>	Goods and Services Tax Appellate Tribunal (GSTAT) - Bangalore.
<p>FY 2020-21 -</p> <p>The reversal of Input Tax Credit for the sale of exempted goods amounts to INR 10,07,420, while the blocked ITC stands at INR 58,70,177. The applicable interest in amounts is INR 49,51,870, with a penalty of INR 6,87,760.</p>	The Joint Commissioner of Commercial Taxes, (Appeals) - Bangalore.
<p>FY 2017-18</p> <p>Trnas-1 Wrong availed transitional credit (Tran-1) of INR 9,99,733 on goods procured at concessional duty rates under old Excise notifications (1/2011 and 16/2012). These were not eligible for credit under the CENVAT Credit Rules, 2004 and Section 140 of the CGST Act, 2017.</p>	Additional Commissioner (Appeals), Central Tax & Customs, D.No.3-30-15, Ring Road, Guntur – 522006.
<p>FY 2017-18 -</p> <p>Wrong credit availment of Rs. 639,853/-in Tran 1, Penalty of Rs. 1,284,255/-, Interest on Rs. 1,284,255/- Excess ITC claimed by the company. Inadmissible ITC of Rs. 23,034/-.</p>	Goods and Services Tax Appellate Tribunal (GSTAT) – Jaipur.
<p>FY 2017-18</p> <p>On the verification of Tran-1 return it was observed by the department that Nestle India Limited Haryana had wrongly availed the ITC of INR 584,831/ pertaining to transitional period (Tran-1) on the invoices under Table 7(b)</p>	Goods and Services Tax Appellate Tribunal (GSTAT) – Panchkula.
<p>FY 2019-20</p> <p>During Scrutiny of FY-2019-20, Central Tax has raised a Demand of Tax on IGST Credits availed in Import BOEs which has not been reflected in our GSTR-2A for the said period.</p>	Assistant Commissioner (Appeal), Rudrapur.
<p>FY 2017-22</p> <p>Order in Original received from Office of the Assistant Commissioner, Central GST Division, Panipat.1st& 2nd Floor, SCO 272-274, Sector 13-17, PANIPAT- 132103 confirming demand in relation to classification of white Chocolates demanding a sum of Tax Rs. 23,12,031/- and penalty of Rs. 23,12,031 to the tune of Rs. 46,24,062/-.</p>	Commissioner Appeal Panchkula.
<p>FY 2017-18</p> <p>The Company has received an Order confirming demand for tax, Interest and Penalty:</p> <p>(i) Tax amounting to INR 16,87,653/- (ii) Applicable interest thereon and (iii) Penalty to the tune of INR 17,12,653/-</p>	Commissioner Appeal, Jaipur.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
FY 2020-21 OIO received from Central GST Department confirming demand in relation to Eway bill reconciliation for the Financial Year 2020-2021 for a sum of Tax Rs. 16,52,844/- and penalty of Rs. 1,65,285 to the tune of Rs. 18,18,129/-.	Assistant Commissioner (Appeal), Rudrapur.
FY 2020-21 Under declaration of Output Tax- E-waybill turnover with GSTR-9. E-waybill turnover of outward supplies is greater than the GSTR-9 turnover.	Deputy Commissioner of State Tax, Guwahati.
FY 2019-20 Differential tax liability on B2C outward supply as per outward supply E-way bill data & GSTR-01. Excess ITC availed/utilized on B2B supplies (all other ITC) as per DRC-01 Short reversal of ITC under section 17(2) read with rule 4.	Deputy Commissioner of State Tax, Div-2, Appeal, C1 (Ahmedabad).
The Company has received an Order confirming demand for: (i) Differential Customs duty amounting to ₹1,94,81,452/-; (ii) applicable interest; (iii) fine amounting to ₹2,40,00,000/-; and (iv) penalty of ₹1,94,81,452/-	Customs, Excise & Service Tax Appellate Tribunal, Maharashtra.
The Company received the Order for demand of: (i) Customs Duty amounting to Rs. 18,74,370/-; (ii) applicable interest; and (iii) imposing penalty amounting to Rs. 1,87,000/-	Commissioner (Appeals) Tughlakabad.
Order passed by Adjudicating Officer cum Additional District Magistrate, Mirzapur holding the Company's product to be substandard and imposing a fine of Rs. 1,00,000/-	Food Safety Appellate Tribunal, Varanasi.
Order passed by Adjudicating Officer cum Additional District Magistrate, Panipat holding the Company's product to be substandard and imposing a fine of Rs. 5,00,000/-	Food Safety Appellate Tribunal, Ambala.
Order passed by Adjudicating Officer cum Additional District Magistrate, Panipat holding the Company's product to be substandard and imposing a fine of Rs. 5,00,000/-	Food Safety Appellate Tribunal, Ambala.
Order passed by Adjudicating Officer cum Additional District Magistrate, Panipat holding the Company's product to be substandard and imposing a fine of Rs. 4,50,000/-	Food Safety Appellate Tribunal, Ambala.
Order passed by Adjudicating Officer cum Additional District Magistrate, Kota holding the Company's product to be substandard and imposing a fine of Rs. 3,50,000/-	Food Safety Appellate Tribunal, Jaipur.
Order passed by Adjudicating Officer cum Additional District Magistrate, Kota holding the Company's product to be substandard and imposing a fine of Rs. 3,50,000/-	Food Safety Appellate Tribunal, Jaipur.
Order passed by Adjudicating Officer cum Additional District Magistrate, Kota holding the Company's product to be substandard and imposing a fine of Rs. 1,50,000/-	Food Safety Appellate Tribunal, Jaipur.
Order passed by Adjudicating Officer cum Additional District Magistrate, Kota holding the Company's product to be substandard and imposing a fine of Rs. 2,00,000/-	Food Safety Appellate Tribunal, Jaipur.
Order passed by Adjudicating Officer cum Additional District Magistrate, Nadia holding the Company's product to be Misbranded and imposing a fine of Rs. 2,00,000/-	Food Safety Appellate Tribunal, Kolkata.
Order passed by Adjudicating Officer cum Additional District Magistrate, Tehri Garhwal, holding the Company's product to be substandard and imposing a fine of Rs. 1,00,000/-	Food Safety Appellate Tribunal, Dehradun.

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

Yes. The Nestlé *Corporate Business Principles (NCBP)* establish the values and principles your Company is committed to, emphasizing the importance of integrity and ethical conduct. Additionally, documents like the *Nestlé Purpose and Values* and the *Nestlé Responsible Sourcing Core Requirements* further delineate the company's expected standards of behavior.

Nestlé's Code of Business Conduct supports the continuous implementation of the Corporate Business Principles by specifying expected behaviors in key areas, one of which is anti-corruption and bribery. The guidelines outlined in the Code state, 'Employees must never, directly or through intermediaries, offer or promise any personal or improper financial or other advantage in order to obtain or retain a business or other advantage from a third party, whether public or private. Nor must they accept any such advantage in return for any preferential treatment of a third party. Moreover, employees must refrain from any activity or behavior that could give rise to the appearance or suspicion of such conduct or the attempt thereof.'

Directors and employees can report concerns about any unethical behaviour, actual or suspected fraud or violation of the Code, on a confidential basis through the process outlined in your Company's Whistleblower Policy/Vigil Mechanism. Your Company prohibits retaliation against any employee or director for such reports made in good faith. Your Company also provides the option of Speak Up, an independent third-party operated phone and web-based facility, to whom such reports can be made by Directors and Employees.

For more details, refer policy [here](#).

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

Segment	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Directors	None	None
KMPs	None	None
Employees	None	None
Workers	None	None

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

Category	FY 2024-25 Current Financial Year		15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	-	Not applicable	-	Not applicable
Number of complaints received in relation to issues of conflict of interest of the KMPs	-	Not applicable	-	Not applicable

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

Not applicable

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Number of days of accounts payables	61	75

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2%	15%
	b. Number of trading houses where purchases are made from	15	15
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.6%	96%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	97.8%	100%
	b. Number of dealers / distributors to whom sales are made	2,212	2,122
	c. Sales to top 10 dealers /distributors as % of total sales to dealers/ distributors	16.1%	15%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	8.9%	2.4%
	b. Sales (Sales to related parties / Total Sales)	4.7%	2.4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties/Total Investments made)	100%*	0

**Note: The Company has made an investment for 49% stake in Dr. Reddy's and Nestlé Health Science Limited ("Associate Company") for development of Nutraceutical business. Pursuant to this, the investee entity has become an associate of the Company with effect from 24th July 2024.*

Leadership Indicators

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

Your Company facilitates capacity building workshops and awareness sessions for its key value chain partners including farmers, suppliers/vendors, and distributors to educate and create awareness on promoting sustainable operations and responsible business conduct. This covers aspects such as environmental preservation, resource efficiency, water conservation, safety, quality, human rights, labour practices and biodiversity protection.

Value Chain Partner	Number of awareness sessions held	Topics/ Principles covered under training	% of value chain programme partners covered (by value of business done with such partners) under awareness programmes
Dairy Farmers	650	Environment Sustainability and Responsible Sourcing (Fresh Milk Quality, Food Safety, Animal Nutrition, Animal Health, Cow Comfort and Animal Welfare)	52%
Coffee Farmers	4,788	Sustainability, Good Agricultural Practices, Regenerative Agriculture	100%
Distribution Centers (DCs)	21,759	Health, Safety and Quality	100%
Sugar Farmers	2	Fertilizer management, water management	23%
Rice Farmers	3	Integrated water management, Integrated fertilizer management, residue management	60%
Wheat Farmers	3	Regenerative agriculture practices of wheat cultivation, Integrated crop Management, Residue Management	80%
Spice Farmers	45	Good agri practices, safe use of pesticides, post-harvest management practices	100%

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. Your Company has adopted the 'The Nestlé India - Code of Business Conduct' ('the Code'). The Code of Business Conduct requires Directors, senior management and employees to avoid situations in which their personal interests could conflict with the interests of the Company. The Code is available on the website of the Company at <https://www.nestle.in/investors/policies>, and is approved by the Board of Directors on an annual basis.

The Directors, Key Managerial Personnel (KMP) and the senior management of the Company are required to annually disclose to the Board, whether they, directly or indirectly or on behalf of third parties, have material interest in any transaction or matter affecting the Company. Further, in alignment with the *Nestlé Corporate Business Principles (NCBP)*, all employees must disclose any potential conflicts of interest, such as holding external positions, employment of relatives, or exchanging gifts.

Additionally, your Company has implemented a tool that requires employees, up to a certain grade, to annually disclose any existing or new conflicts of interest. Employee-reported conflicts of interest are reviewed by line managers, who are equipped with a ready reckoner to assess situations and develop mitigation plans. Any unresolved reports may further be escalated to the Compliance Officer.

Principle 2

Product Life Cycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2024-25 Current Financial Year	15 Months FY ended 31st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)	Details of improvements in environmental and social impacts
R&D	Refer to note 1 below		
Capex*	5.10%	5.12%	Your Company's environmental sustainability investments are guided by the principles of Reduce, Rethink, and Replace. 'Reduce and Rethink' focus on optimizing energy and water use through process enhancements and lower-emission fuel alternatives. 'Replace' emphasizes the adoption of advanced technologies and green energy solutions to drive long-term impact.

Note 1: R&D

As part of the Nestlé group, your Company, under the General License Agreement(s) with Société des Produits Nestlé S.A., leverages global R&D resources, while also focusing on local testing and adaptation, ensuring product quality and efficient operations through innovation. Nestlé group dedicates significant resources and effort towards R&D in order to gain comprehensive industrial expertise, which allows your Company to customize products for local conditions, manufacture quality and safe products, improve yields, and adopt sustainable sourcing, packaging, and logistics. Access to Nestlé's R&D network also allows your company to use new technologies that lower emissions and develop lower-carbon recipes by substituting ingredients, while maintaining key product attributes.

This collaboration also helps to minimize food waste and nutrient loss while creating additional income opportunities for farmers.

Sustainable Packaging: The Nestlé Institute of Packaging Science of Nestlé group works alongside Nestlé R&D network to help the Nestlé group move towards paper packaging, increasing use of recycled, biodegradable content, simplifying packaging, piloting refillable and reusable systems and developing sustainable packaging solutions that are both cost-effective and environment friendly. For instance, the "MAGGI Cuppa" solution reduces plastic content in packaging through the use of Thermofoam cups.

*Note 2: Capex

During the review period, your Company's factories implemented key energy reduction projects, resulting in annual savings of ~89,000 Gigajoules. Key initiatives included flash steam heat recovery from condensate, automation of air heater and boiler burner, optimization of compressed air consumption through leakage arrest, steam usage optimization in coffee and noodle processes, and the use of Electronically Commutated (EC+) Blowers in Air Handling Units (AHUs). Your Company has installed biomass boilers in Moga, Nanjangud and Sanand to reduce its operational footprint and increasingly use renewable fuel in its operation. Another initiative taken to reduce GHG emissions was conversion of FO (Furnace Oil) to NG (Natural Gas) a cleaner fuel, in air heaters. Additionally, NG boiler efficiency improvement and NG usage optimization in coffee process (roasters) was done to further support reduction of emissions.



Your Company also directed investments towards water conservation measures that achieved significant water savings, totaling ~190,000 m³. Key initiatives included increased utilization of treated effluent through advanced Reverse Osmosis (RO) technology, enhanced reject recovery from RO, and improved condensate recovery.

Efforts across factory locations also involved:

- Biomass for steam generation
- Entering into a Solar Power Purchase Agreement (PPA)
- Establishing a second-stage RO plant for enhanced recovery
- Investing in plant efficiency improvements aimed at minimizing water use.

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

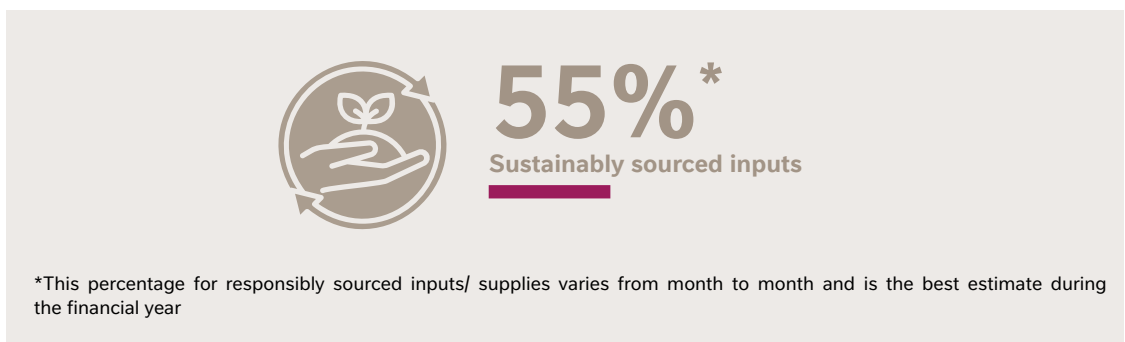
Yes, there are guidelines and procedures in place to encourage sustainable sourcing. Your Company selects suppliers through strictly laid down procedures and engages with them according to the non-negotiable standards described in the *Nestlé Responsible Sourcing Core Requirements* including the requirements of Business Integrity, Human Rights (labour standards), Health and Safety and Sustainable Environmental Standards in their business activities, production processes, services provision, and their own purchasing procedures. Your Company also procures certain agricultural commodities from suppliers adhering to international sustainability standards including 4C and AAA for Coffee, Bonsucro for Sugar, Roundtable on Sustainable Palm Oil for Palm, and UTZ and Rainforest Alliance (RFA) for Cocoa.

Through initiatives like the NESCAFÉ Plan and MAGGI Spice Plan, the company collaborates with farmers on environmental sustainability programs aimed at improving livelihoods, increasing agricultural productivity, strengthening water security, and enhancing resilience to climate change. Dairy and coffee farmers are key stakeholders, constantly engaged to address sustainability challenges and develop resilient value chains. Your Company also works with rice, wheat, sugar and spice to promote good agricultural practices for the growth of safe, sustainable raw materials and the development of sustainable farms, ensuring continued alignment with the *Responsible Sourcing Core Requirements*.

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

An average of 55% of inputs were sustainably sourced from suppliers or service providers that adhere to either the *Nestlé Responsible Sourcing Core Requirements*, which upholds the spirit of fair treatment, human rights, good labour practices, environmental conservation, health and safety, outlined in the International Labour Organisation Guidelines and United Nations Guiding Principles on Business and Human Rights or are certified to be compliant with social and environmental standards.

Further, your Company focuses on engaging suppliers to enhance the sustainability of its supply chain and continue to source input material 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.

Your Company is working towards a future where none of its packaging ends up in landfill or as litter in the environment. It is taking preventive measures by implementing the reduce-reuse-recycle model.

REDUCE: Your Company is committed to reducing virgin plastic by using best practices such as packaging optimization by source reduction and value engineering. Your Company achieved the same through some key projects like, size reduction for Masala-e-Magic sachets, coffee bags and polybags and introducing Thermofoam cups for MAGGI Cuppa.

RECYCLE: Your Company encourages the use of recycled material wherever applicable e.g.: 50% recycled PE in coffee secondary bags; 20% recycled PE in shrink film for ketchup; 100% recycled PET in coffee secondary containers 70% / 100% recycled PET in C&C secondary container.

RECOVER: Your Company achieved Plastic Neutrality in 2020 and continues to be plastic neutral in the reporting period through Central Pollution Control Board (CPCB) approved vendors and appropriate channels.

During the reporting period, your Company responsibly managed ~24,600 MT of plastic packaging. EPR target assigned by CPCB with help of various waste management agencies to collect and process equivalent amount of post-consumer plastic waste.

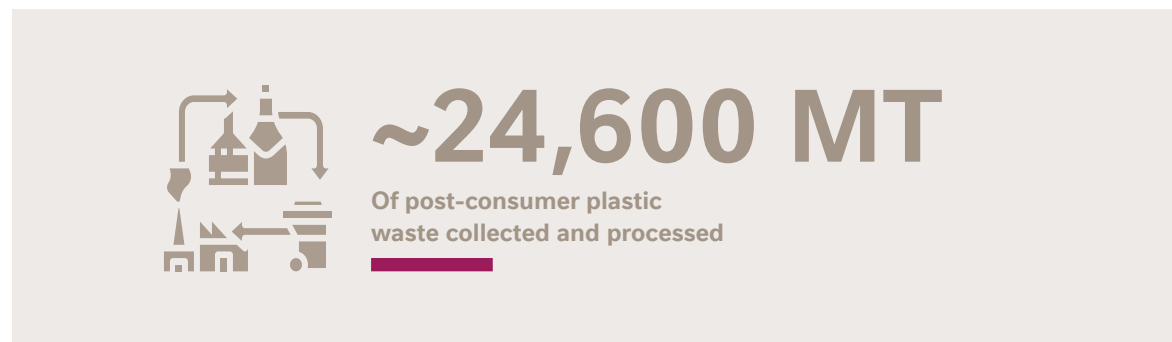
Your Company has a robust e-waste management standard operating procedure which ensures compliance to e-waste Management Rules 2016, including filing of requisite annual returns to State Pollution Control Boards (SPCB). Contracts for disposal of e-waste exist with authorized vendors and disposal is done within the stipulated time frames in a responsible manner. Similarly, disposal of hazardous waste, as laid down in the Hazardous Waste Management Rules, is done in line with the stipulated guidelines through authorized vendors and requisite Annual returns are filed with respective SPCBs.

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

Yes, Extended Producer Responsibility (EPR) is applicable. As a responsible manufacturer of food products, your Company is registered as a Brand Owner in the centralized portal operated by CPCB and has duly filed Annual Returns from time to time as prescribed.

Your Company through waste management agency has initiated collection and management of both pre-consumer and post-consumer plastic packaging while ensuring that the processing is done through CPCB registered Plastic Waste Processor. Our collection network spans across 35 States and Union Territories of India, and with our waste management partners.

Your Company has collected and processed 24,600 MT of plastic packaging i.e. EPR target assigned by CPCB.



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)?

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
-	-	-	-	-	-

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 taken	Description of the Risk /Concern	Action
-	-	-

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 used input material to total material	
	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
rPET, rPE	1.5%	0.70%

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

Product	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (Including Packaging)	0	14,162	10,483	0	8,401	17,248
E-Waste	0	0	0	0	0	0
Hazardous Waste	0	0	0	0	0	0
Other Waste	0	0	0	0	0	0

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 % of total products sold in respective category
-	Not applicable

Principle 3

Employee Wellbeing: 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:

Your Company is committed to the well-being of its workforce, implementing measures to ensure their health and safety. Your Company provides regular safety and skill-upgradation training, and offer programs focused on mental health, stress management, and physical wellness. Additionally, your Company strictly adheres to rigorous safety standards and certifications, thereby fostering a safe and supportive work environment. Recognizing the integral role that physical health plays in overall wellness, your Company ensures that employees have access to resources, programs, and facilities aimed at promoting a healthy lifestyle. Your Company conducts regular awareness sessions addressing overall well-being, alongside strengthening its policies to promote work-life balance and incorporate wellness and self-care days in leave policies, thus helping employees to prioritize personal health.

Additionally, your Company has also established a Mental Health First Aider Network and implemented inclusive policy changes, including the introduction of mental health benefits within its health insurance offerings. This year, your Company has undertaken proactive measures to elevate mental health awareness across its nine factory locations, encompassing over 1,200 employees. Your Company has organized informative sessions directed towards its shop floor staff and factory leadership teams, which underscore the critical importance of mental health and the support available through your Employee Assistance Program. Moreover, your Company has successfully trained a second cohort of 20 Mental Health First Aiders. These dedicated individuals join its existing advocates, thereby reinforcing your Company's dedication to prioritizing mental health at the workplace.

Category	% of Employee covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	2,745	2,745	100%	2,745	100%	-	-	2,745	100%	2,745	100%
Female	862	862	100%	862	100%	862	100%	-	-	862	100%
Total	3,607	3,607	100%	3,607	100%	862	23.90%	2,745	76.10%	3,607	100%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Note: The well-being of other than permanent employees is managed through contractual terms and conditions including social security benefits and obligations.

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

Your Company diligently complies with all pertinent national and local laws and regulations in every location where it maintains office spaces.

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	4,593	4,593	100%	4,593	100%	-	-	4,593	100%	4,593	100%
Female	219	219	100%	219	100%	219	100%	-	-	219	100%
Total	4,812	4,812	100%	4,812	100%	219	4.55%	4,593	94.45%	4,812	100%

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Note: The well-being of other than permanent workers is managed through contractual terms and conditions including social security benefits and obligations.

To know more, click [here](#).

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company*	0.17%	0.13%

*Includes costs of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day-care facility cost and various other initiatives undertaken to promote physical and mental well-being

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

Benefits	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	-	0.52%	Y	-	6%	Y
Others- please specify	-	-	-	-	-	-

*As per the ESI regulation, 100% of the eligible employees and workers have been covered under the benefits.

Your Company offers comprehensive retirement benefits to ensure financial security and well-being for its employees post-retirement. These benefits include pension plans, provident fund contributions, and gratuity payments.

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, your Company's premises and offices are accessible to individuals with disabilities, in accordance with the requirements outlined in the Rights of Persons with Disabilities Act, 2016. Your Company is committed to continuously improving infrastructure to eliminate any barriers to accessibility and thereby promote a diverse workforce. An essential aspect of ensuring this 'inclusion by design' and hence, your Company embarked on this journey few years ago by instituting accessible restrooms and ramps.

Your Company's head office, in Gurugram, and the factory in Sanand have been designed in accordance with the principles of inclusion, ensuring accessibility for all employees and visitors. Additionally, comprehensive accessibility audits have been conducted across all factory locations to assess and address accessibility requirements. All manufacturing sites underwent external accessibility audits in 2022, to ensure adherence to the guidelines of the Rights of Persons with Disabilities Act, 2016.

To reinforce your Company's commitment to promoting diversity and accessibility, it has established a dedicated Accessibility Core Team responsible for driving improvements across all factory locations. Your Company has defined a clear roadmap for enhancing accessibility within its factories, ensuring that both current and future developments conform to inclusive design standards. Your Company has successfully achieved alignment among key stakeholders, integrating accessibility as a fundamental consideration in all upcoming projects and renovations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-Link to the policy.

Yes, your Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The weblink of the 'Equal Opportunity Policy' is available at <https://www.nestle.in/jobs/equal-opportunity-policy>. With 'Respect for Diversity' being one of the core values, your Company is committed to being an equal opportunity employer.

Towards promoting an inclusive workplace, your Company respects and upholds the human rights of all individuals, including persons with disabilities. Your Company focuses on providing accessibility, reasonable accommodations, and the necessary support to allow persons with disability to thrive at the workplace. Additionally, it upholds a strict zero- tolerance policy against any form of discrimination, harassment, abuse, exploitation, or any other violations of their human rights.

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	100%	100%	100%	100%
Female	98.3%	100%	100%	100%
Total	99.2%	100%	100%	100%

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

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Your Company has established a comprehensive Grievance Redressal Procedure accessible to all employees and workers, in line with its steadfast commitment to promoting an open, inclusive and respectful work culture, as encapsulated in the *Nestlé Corporate Business Principles*. Your Company has instituted the 'Speak Up' platform, which is available to all employees and workers as well as other stakeholders, such as suppliers, vendors, and external entities associated with your Company. This platform provides a secure channel for employees and workers to raise any concerns and grievances, while allowing anonymous reporting, and plays a crucial role in the investigation of reported grievances by ensuring thorough examination and responsive communication with the complainant. Additionally, issues can be reported directly to Human Resources department or through an individual's immediate manager, where they are evaluated and appropriately addressed. Your Company is committed to conducting impartial investigations while ensuring confidentiality and protection from retaliation.

Furthermore, any complaints regarding sexual harassment are covered under the POSH Act 2013 and your Company has established an Internal Committee to deal with any such cases. Your Company has zero tolerance for any forms of harassment and is committed to creating safe workplaces where all individuals can thrive without fear of harassment or discrimination. All such cases are handled with utmost care, ensuring a bias-free approach.

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

Your Company respects the right to freedom of association of all employees and workers, allowing them to freely associate and lawfully organize themselves into interest groups without management oversight. Your Company ensures that no employee faces discrimination for exercising this right in a lawful manner while maintaining alignment with the Company's core values. In doing so, your Company fosters an inclusive and equitable work environment that promotes trust, mutual respect and harmonious relations with employees and workers.

Category	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	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	3,607	0	0%	3,980	0	0%
Male	2,745	0	0%	2,971	0	0%
Female	862	0	0%	1,009	0	0%
Total Permanent Workers	4,812	4,730	98.3%	4,756	4,395	92%
Male	4,593	4,593	100%	4,530	4,236	94%
Female	219	137	62.6%	226	159	70%

8. Details of training given to employees and workers

Your company is committed to the continuous learning and development of workforce through a variety of initiatives. You encourage a growth mindset by fostering an environment where employees are motivated to pursue both personal and professional development, often facilitated by mentorship programs, functional expertise development programs and knowledge-sharing platforms. By creating an environment that values learning, you motivate the workforce to keep evolving and adapting to new challenges. This commitment to development helps employees stay engaged and contributes to your Company's overall success in a competitive market.

Your Company fosters a culture of operational excellence and continuous improvement by integrating Total Productive Maintenance (TPM) ways of working into your factory Operations and Shopfloor and through on-going initiatives like Digital Manufacturing Operations (DMO), empowering employees for agile decision-making in operations. This is supported by skilling initiatives imparting relevant technical and managerial skills to employees to develop a resilient, highly competent, and engaged workforce.

Further, your Company supported relationship-based development through launch of formal mentoring with a network of in-house subject matter experts to help groom strong talent for senior management roles or help perform better at existing roles. Mentees get a chance to interact in a structured format with key leadership and learn from their experiences.

In this financial year, your Company introduced the **Nestlé Impact Leaders Program** - a strategic initiative aimed at nurturing leaders who can navigate business challenges and drive continued success. It is designed to address three key business needs: developing a leadership pipeline aligned with the Company's market purpose, equipping leaders with a high digital quotient to respond to a dynamic environment, and fostering a workplace culture of psychological safety, innovation, and growth. This 9-month program provides leaders with the tools and insights through self-awareness, cohort learning, workshops, and real-world experiences.



For building future ready leaders, the **'Force for Great Leadership'** was launched, a seminal intervention with key leadership across the Company. Your Company continued supporting leadership transitions through structured learning interventions designed in-house using blended learning approach, backed by technology and data.

Category	FY 2024-25 Current Financial Year					15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year				
	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	2,745	2,568	94%	2,745	100%	2,971	1,953	66%	2,225	75%
Female	862	794	92%	862	100%	1,009	636	63%	719	71%
Total	3,607	3,362	92%	3,607	100%	3,980	2,589	65%	2,944	74%
Workers										
Male	4,593	3,994	87%	4,068	89%	4,530	4,101	91%	2,976	66%
Female	219	184	84%	190	87%	226	223	99%	113	50%
Total	4,812	4,178	87%	4,258	88%	4,756	4,324	91%	3,089	65%

Women in Leadership (WIL) is an immersive program designed to foster growth and create opportunities for women leaders. The primary goal is to prepare them for senior-level roles and accelerate their leadership development.

The successful inaugural pilot edition featured a diverse cohort of **30 Key Talent Women Leaders** from various functions and locations.

The program was built upon three pillars:

- Self-Awareness
- Business Acumen
- Courageous Leadership.

Spanning a 6-month Blended Learning Journey, it included masterclasses, field experiences, and idea pitching to cultivate growth and build a supportive community.

Participants gained valuable insights from sponsors and a team of leaders, mentors, coaches, and industry experts. The program concluded with a heartfelt graduation ceremony, where participants were celebrated by key leaders, marking the achievement of this remarkable journey.

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

Your Company has a 'People Development and Performance' procedure which allows sharing of feedback and periodic evaluation of performance for all employees. Employees are responsible to manage and drive their own development, supported by People Leaders and the HR department.

Category	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,615	2,612	99.9%	2,971	2,970	100%
Female	812	806	99.3%	1,009	942	93%
Total	3,427	3,418	99.7%	3,980	3,912	98%
Workers						
Male	4,519	4,145	92%	4,530	4,330	96%
Female	226	221	98%	226	209	92%
Total	4,817	4,366	91%	4,756	4,539	95%

**Performance evaluation cycle is from January to December. Therefore, the total number of employees denotes the count of employees at Nestlé as on 31st December 2024.*

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 of such system?

Yes, your Company has implemented ISO 45001:2018 Occupational Health and Safety Management System (OHSMS). It provides a robust framework for managing any occupational health and safety risks and opportunities, including prevention of work-related injuries and ill health and providing safe and healthy workplaces by eliminating hazards and taking effective preventive and protective measures. Your Company's sites (includes nine manufacturing locations, sales branch offices, registered office, and Head office Gurugram) are covered under the scope of the ISO 45001: 2018 certification, covering all employees and workers.

As such, your Company dedicates substantial time and resources to ensure the safety and well-being of its employees, contractors, and visitors across all its facilities. In recent years, your Company has broadened its Safety and Health (S&H) program beyond its operations division because your Company believes that the highest standards of care should be applied universally to every employee at your Company, irrespective of their role within the organization.

Your Company is committed to increasingly influencing the safety and health practices throughout its value chain, aiming to deliver widespread benefits both to its business and the communities in which it operates.



At Nestlé we say, **"one accident is one too many"** and hence our goal is to ensure Zero work-related injuries and illnesses.

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

Risk assessment is central to the Nestlé Health & Safety Health Management System, that is instrumental in identifying and managing any hazards, ensuring protection of individuals, and prioritizing safety improvements across operations. Your Company is dedicated to continuously improving health and safety by refining processes, work practices, and systems. Your Company recognizes that employee engagement is crucial in creating and sustaining a safe workplace, and adherence to safety principles is a fundamental. Employees are responsible for ensuring safe practices to prevent injuries and are encouraged to engage in initiatives to improve workplace health and safety.

Your Company deploys several processes to identify work-related hazards and assess risks in a routine and non-routine manner, some of which are mentioned below:

- **HIRAO (Hazard identification and Risk Assessment Opportunity)** is an element of ISO 45001. This commitment is reinforced by conducting detailed risk assessments, including those focusing on machinery, specific tasks, material handling equipment, facility safety, noise levels, ergonomics, and more.
- **Permit to work management system:** Your Company prioritizes the effective management of critical risks that may result in injuries, through a comprehensive process designed to identify and mitigate risks associated with high hazard tasks, both routine and non-routine. The permit-to-work process is crucial to ensure safety during activities such as work at height and confined space entry, especially concerning contractor management and capital projects. This process includes a risk prediction tool to assess and mitigate risks before commencement of tasks.
- **Method statements:** This provides a detailed methodology for mitigating risks associated with critical non-routine activities, particularly for capital investment projects. It is especially useful for projects involving large-scale civil construction and installation of heavy equipment.
- **ATEX (Atmospheric Explosion prevention management tool):** A tool used to identify the process-related hazards associated with manufacturing of powders and establish risk mitigation measures.
- **PESIS (Preliminary Environmental & Workplace Safety Impact Study):** A tool used for new product development where new processes/equipment changes are evaluated for identification of any risks and hazards and implementing controls for their effective mitigation.
- **User Requirement specifications in Capital Investment Projects:** For machinery and process safety, safety measures are integrated into the User Requirement Specifications and are thoroughly validated through Factory Acceptance Tests and Site Acceptance Tests, among others.
- **Shift risk prediction tool:** Manufacturing lines have the concept of being risk assessed on shift basis using a concept of traffic light (Red, Amber & Green) so that people in the shift are aware of the level of risk associated with the shift.
- **S&H Tagging:** A tool for proactive identification and reporting of any workplace hazards.
- **Behavioral Feedback System (BFS):** Your Company views behavior as crucial to success, expecting managers, team leaders, and employees to embody Safety & Health (S&H) values in their daily operations.
- **Contractor Field Safety Audits:** A tool to facilitate joint inspections of project sites with contractors, allowing for the recognition of best practices and the identification of violations, which can then be proactively addressed to prevent potential harm.

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

Yes, your Company's 'SpeakUp' platform allows all employees and workers to report any concerns including safety-related hazards. In addition, your Company has adopted various systems and processes that allow reporting of work-related hazards.

1. **GEMBA:** Gemba is the Japanese term “genchi genbutsu” that is interpreted as ‘management by walking around’. Your Company has systems in place for top management to conduct regular safety tours at the workplace. Primary focus of these tours is to identify any unsafe conditions. This provides an opportunity to the workers to engage with the management and provide feedback regarding any unsafe working conditions.
2. **Safety Committee Meetings:** The Safety Committee provides a forum for workers and management to collaborate for resolving any identified health and safety issues. The Safety Committee consists of fair representation from management and workers. These meetings also have representation from contractors at the sites to provide them with a forum for reporting any unsafe conditions.
3. **Safety campaigns:** Safety campaigns help promote awareness among employees and contractors, allow identification of hazards and also provide an opportunity to share any feedback for workplace safety improvements.
4. **Behavioral feedback Sessions (BFS):** Primary focus on identification of unsafe conditions, safe & unsafe behaviors, and one-to- one coaching sessions to improve behaviors. The BFS forms are available both in hard copy and digitally in most locations.
5. Through participation in **incident investigations;** and
6. Daily operations review/weekly operations **review meetings.**



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

Yes, the employees/workers of your Company have access to non-occupational medical and healthcare services. They are insured under the Group Health Insurance Policy (GHIP). A digital medical assistance app is also provided to all eligible employees and their family members. Additionally, your Company has also established a Mental Health First Aider Network and implemented inclusive policy changes, including the introduction of mental health benefits within its health insurance offerings.

11. Details of safety related incidents.

Detailed investigations are carried out for all accidents to identify the root causes and undertake measures to prevent their recurrence. Learnings from all accidents are disseminated across the organisation.

Safety Incident/ No	Category*	FY 2024-25	15 Months FY ended
		Current Financial Year	31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.10	0.17
	Workers	0.12	0.21
Total recordable work-related injuries	Employees	5	13
	Workers	22	21
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	3

*Including contract workforce

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

Your Company is committed to improving employee safety, health, and well-being by identifying, assessing, and mitigating all risks and hazards. Your Company believes that all accidents are preventable and advocate for a culture that views "one accident as one too many." Your Company has emergency plans in place to manage residual risks, thereby protecting its employees and workers from harm.

Following are some of the measures and practices that are being followed by your Company for ensuring a safe and healthy workplace :

- Certifying all sites with ISO 45001:2018
- CARE certification (with elements of SA 8000 certification)
- Zurich Risk Assessment (Risk management by accredited third parties)
- Functional Compliance Assessment for safety management system
- Internal and market-level site assessments
- Ensuring safety in capital investment projects
- Management of high hazard tasks
- Contractor Management Programme
- Robust Machinery Safety Programme
- Total Performance Management
- Engagement and communication campaign
- Early management by ensuring optimum workplace design and ergonomic practices
- Task specific trainings and coaching

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

Your Company endeavors to provide a safe workplace to all its employees and contractors. Multiple avenues are available to the employees to lodge complaints on health and safety matters such as open access to internal email network, works committee, safety committee and townhalls conducted at regular intervals.

Parameter	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	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
Working Conditions	NIL	NIL	-	NIL	NIL	-
Health & Safety	NIL	NIL	-	NIL	NIL	-

14. Assessments for the year:

Your Company's manufacturing sites adhere to ISO standards for Occupational Health and Safety (ISO 45001:2018), Environmental Management (ISO 14001:2015), and Quality Management (ISO 9001:2015), ensuring compliance with safe working conditions as part of the Safety, Health, and Environment (SHE) system. Accredited third parties regularly assess these sites to validate ISO certification requirements.

Parameter	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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.

Presented below are examples illustrating corrective actions implemented to address safety-related incidents:

Significant Risk – Pedestrian-MHE (Material Handling Equipment) interface on site - Many areas have shared spaces where vehicles and pedestrians intersect, creating collision risks due to high movement of trucks, tankers, and forklifts.

Solution: Facility risk assessments are conducted to identify shared areas and implement requisite controls by following Hierarchy of Safety control as per OSHA e.g., Elimination, Substitution, Engineering, Administrative and PPEs. Furthermore, the defined actions are implemented as per the agreed timelines.

Significant Risk - Management of large capital investment projects.

Solution: Your Company implemented world-class ring lock system scaffolding for safe civil work, created method statements for high-risk tasks, and hired dedicated safety professionals to enforce strict Safety & Health protocols.

Significant Risk- Driving on roads for business purpose, since the employee must travel for the workplace using their own vehicles / public transports / by company provided vehicles.

Solution: Your Company ensures all vehicles meet your Company's safety standards, provides defensive driving and awareness training for sales employees, and has established clear road travel policies.

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, in the unfortunate event of the death of an employee or worker, your Company extends financial support to family members of the employee. Under the Loss of Life Benefit, the next of kin of the employee is eligible to receive employee's two years' base / gross salary. Besides there is additional support extended in terms of compensatory package under the Group Accident Insurance Coverage and education and hospitalization support under Neshield Policy.

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

Your Company ensures that statutory dues as payable by service providers for their employees are deposited on time and in full, through a process of periodic audits and controls. Your Company has systems in place to ensure compliance to various statutory requirements. For its factories and branches, your Company has agreements in place specifying statutory compliance to be ensured by service providers. Similarly, for the distribution centers and co-manufacturers, statutory dues are specified in the agreements as per applicable statutes. Furthermore, as an additional measure, internal and third-party audits are conducted to ensure adherence to these practices.

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 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 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Employees	0	0	0	0
Workers	0	3	0	0

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

Yes, your Company provides transition assistance to facilitate continued employability in specific cases based on defined applicability criteria through an external service provider. The offering covers different aspects and provides access to resources such as coach/consultant/online tools.

5. Details on assessment of value chain partners on health and safety practices and Working Conditions

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	93%
Working Conditions	93%

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.

Your Company has a structured framework in place with clear procedures to monitor and close observations and actions as per the Responsible Sourcing (RS) audit conducted by external agencies/ third party service providers. As per recommendations from your Company's globally shortlisted audit agencies, the suppliers are strongly advised to close all observations in the assessments and take corrective actions as appropriate within a time bound manner, which is then monitored by your Company.

During the reporting period, no significant risks/concerns were identified from assessments of health and safety practices and working conditions of value chain partners.



Your Company conducts responsible sourcing audits to ensure suppliers comply with stringent ethical, environmental, and social standards.

These independent ethical audits follow **SMETA Best Practice Guidance**- based on 4 pillars of Labor Standards, Health and Safety, Environment & Business Ethics.

This rigorous process helps maintain high standards across the supply chain.

Principle 4

Stakeholder Engagement: 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.

Your Company identifies key stakeholders as those individuals or group of individuals that are impacted by its operations and those who have the potential to influence its activities. Recognizing the importance of these relationships, your Company provides open channels of communication to ensure stakeholder concerns are effectively addressed. To enhance dialogue and understanding of stakeholder views and opinions, your Company engages stakeholders through meetings, workshops, and events. This interaction encourages collective action, and fosters trust and mutual respect. The engagement strategy acknowledges that each stakeholder group is unique, with its own set of priorities. Insights and feedback from these engagements are invaluable for validating the Company’s performance and providing new perspectives on challenges and opportunities.

2. List of 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, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of Engagement (Annually, Half yearly, Quarterly, Others- Please Specify)	Purpose and Scope of Engagement including key topics and concerns raised during such engagement
Consumers	No	Websites, Advertisements, Email	As and when required	Your Company engages with consumers for awareness about the products, recipes and nutrition information, ingredients and any other information relevant for consumers.
Farmers	Yes	Email, SMS, Meetings	As and when required	Your Company engages with dairy, coffee, spice and other farmers who form a part of the value chain directly or indirectly for training/awareness on good agricultural practices, helping them grow safe, high-quality raw materials, and develop resilient, sustainable farms.
Distributors & trade partners, Suppliers	No	Email, SMS, Meetings	As and when required	Your Company engages and receives co- operation and unstinted support from the distributors, retailers, stockist, suppliers and others associated with the Company and its trading partners.
Trade Unions	No	Email, SMS, Meetings	As and when required	Your Company engages with trade unions for collective bargaining to ensure smooth operations at the manufacturing facilities and cordial relations with workers.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of Engagement (Annually, Half yearly, Quarterly, Others- Please Specify)	Purpose and Scope of Engagement including key topics and concerns raised during such engagement
Government bodies	No	Email, SMS, Meetings	As and when required	Your Company engages with Food Authorities and other government authorities to establish science-based regulations and other operational efficiencies and commitments for protecting the health of consumers and development of other best practices in areas of food processing.
Industry associations	No	Email, SMS, Meetings	As and when required	Your Company engages with industry associations for promoting industry positions – that are aligned with Nestlé’s viewpoints / proposals with external stakeholders/ policy makers. Topics include Food Regulations, Environment, Plastic Packaging, Governance, Compliance, Corporate Laws, and other Societal activities.
Academia experts	No	Email, SMS, Meetings	As and when required	Your Company engages with academia experts that helps in getting specialist knowledge on various topics. Your Company also engages with stakeholders to incorporate their expert advise in societal initiatives for positive impact.
NGOs	No	Email, SMS, Meetings	As and when required	Your Company engages with NGOs to implement the CSR projects under the umbrella of Nutrition, WASH, education, enhancing livelihood, environment, feeding support programme and rural development, disaster management. Key focus includes on-ground implementation, deliverables of the projects, positive impact, budget utilization and adherence to the CSR policy and compliances, etc.
Employees	No	Email, SMS, Meetings	As and when required	Your Company engages with employees for employee satisfaction, diversity and equal opportunity, health and safety, skill upgradation, learning and development, and organizational effectiveness
Communities	Yes	Email, SMS, Meetings	As and when required	Your Company engages with communities for improve lives and livelihood and create positive impact.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of Engagement (Annually, Half yearly, Quarterly, Others- Please Specify)	Purpose and Scope of Engagement including key topics and concerns raised during such engagement
Media	No	Email, SMS, Meetings, Media Releases	As and when required	Your Company engages the media to communicate and inform them about its brand and corporate campaigns and other initiatives undertaken by various functions within the Company. Your Company engages with the media to address their queries across the spectrum.
Investors	No	Email, SMS, Community Meetings, website, Annual Report	Your Company addresses investors in the Annual General Meeting and Analyst and Institutional investors meet. Beyond this, it engages with investors as and when required	Your Company engages the investors to keep them updated on the business and financial performance of the Company, its strategies and all interventions which have a direct or indirect impact on the value of the Company's shares.

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.**

Your Company firmly believes that stakeholder engagement is critical to deepen dialogue and develop our understanding of important business and societal issues. Your Company is part of various platforms where stakeholders engage on issues pertaining to the economic, environmental & social topics. The relevant information is shared with the Board of Directors of the Company.

The Board, through the CSR Committee and RMSI, reviews, monitors and provides strategic direction to the Company's social responsibility obligations and other societal and sustainability practices.

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

Yes, your Company engages with relevant stakeholder platforms that are used to seek relevant expertise and support to address environment and social topics.

Engaging with stakeholders on key issues is central to your Company's approach. It actively participates in relevant platforms to access expertise and support for addressing environmental and social matters. Your Company has put in place systems and procedures to identify, prioritize and address the needs and concerns of its stakeholders across businesses in a continuous, consistent and systematic manner. It has implemented mechanisms to facilitate effective dialogue with all stakeholders across businesses, identify concerns and their resolution in an

equitable and transparent manner. Select examples of how stakeholder inputs have been incorporated into your Company's policies and activities are presented below:

- **Consumers:** Various tech-enabled avenues have been constructed to constantly receive feedback and ideas from these stakeholders.
- **Communities:** Your Company is enhancing access to sanitation facilities for girl students at schools near its factory locations, significantly improving school attendance. Recently, your Company expanded these projects to include facilities for disabled individuals in response to community requests.
- **Industry:** Your Company is dedicated to full compliance with EPR under the Plastic Waste Management (PWM) Rules 2016 and its amendments. In 2018, the Ministry of Environment, Forest and Climate Change (MoEFCC) banned non-recyclable multilayered packaging, posing challenges for product packaging. By collaborating with industry members, your Company demonstrated that properly collected multi-layer packaging can be used for energy recovery, supporting the EPR implementation framework.
- **Media:** Your Company engages the media to communicate and inform them about its sustainability initiatives undertaken by various functions within the Company. Your Company also engages the media reactively to address their queries across the spectrum.

As part of its proactive media engagement, the Company hosted a field visit for nine journalists to its NESCAFÉ Plan site. The visit showcased your Company's efforts in promoting sustainable coffee cultivation and advanced agronomic practices. Journalists had the opportunity to interact with farmers, observe on-ground initiatives, and understand how the Company is supporting climate-resilient agriculture and responsible sourcing. This initiative helped build awareness and transparency around Nestlé's sustainability commitments in the coffee value chain.

Additionally, your Company conducted materiality assessment exercise in the reporting year to identify and evaluate Environmental, Social and Governance (ESG) topics of significance to its business. As part of this exercise, your Company engaged with key internal and external stakeholders (employees, distributors, NGO Partners, suppliers, industry associations etc.) to understand their concerns and incorporate their views into materiality assessment, for prioritizing ESG topics. These topics are considered while defining ESG targets and initiatives of the Company.

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

Your Company is strongly committed to address the emerging needs of the community. For instance, our commitment to nutritious and safe food goes beyond the safety and quality of our own products. Project 'Serve Safe Food' continued to enhance livelihoods of street food vendors by providing them training on food safety and hygiene. As your Company engages regularly with its stakeholders of societal initiatives, inclusion of separate wiping cloth for carts, hand hygiene, and utensils was done in the hygiene kit after the request came from street food vendors at various locations.

Through our societal initiative of Project Jagriti, behaviour change communication such as street plays, counselling, group education, road shows, comic stories have been used to engage and educate marginalized communities at a large scale. The intervention by the people from their communities, in the language they speak and in the mode they are engaged most, makes the project relatable in the communities. Mental health well-being to improve their quality of life is helping address the concerns of vulnerable stakeholder groups. During the last financial year, included SADGUN initiative that focusses on the topic of SDGs, focusing on planetary health diet (Sustainable diet in the Indian context).

Through Nestlé Healthy Kids Programme and Project Vriddhi, your Company is promoting overall well-being for individuals and communities. These programmes are helping to embed personal hygiene as a crucial practice for maintaining personal and public health. Personal hygiene is a simple yet powerful measure that is helping to significantly reduce the risk of infections/diseases in these vulnerable communities.

In addition, your Company works closely with over 80,000 dairy farmers through its milk districts, providing training in animal health, feed management, and sustainable farming practices to improve productivity. Similarly, under the NESCAFÉ Plan, your Company supports coffee farmers with technical assistance, helping them build resilience. These initiatives reflect your Company's commitment to inclusive growth and value creation for marginalized agricultural communities.

Principle 5

Human Rights: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	3,607	2,292	64%	3,980	2,608	66%
Other than permanent	312	170	54%	220	20	9%
Total Employees	3,919	2,462	63%	4,200	2,628	63%
Workers						
Permanent	4,812	3,618	75%	4,756	2,858	60%
Other than permanent	7,519	6,452	86%	11,449	5,062	44%
Total Workers	12,331	10,070	82%	16,205	7,920	49%

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

Category	FY 2024-25 Current Financial Year					15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year				
	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										
Male	2,745	-	-	2,745	100%	2,971	-	-	2,971	100%
Female	862	-	-	862	100%	1,009	-	-	1,009	100%
Other than Permanent										
Male	255	-	-	255	100%	152	-	-	152	100%
Female	57	-	-	57	100%	68	-	-	68	100%
Workers										
Permanent										
Male	4,593	-	-	4,593	100%	4,530	-	-	4,530	100%
Female	219	-	-	219	100%	226	-	-	226	100%
Other than Permanent										
Male	6,913	3,653	53%	3,260	47%	10,471	2,121	20%	8,350	80%
Female	606	284	47%	322	53%	978	161	16%	817	84%

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

a). Median remuneration/wages

Gender	Male		Female	
	Number	Median Remuneration/ Salary/ Wages of respective category (Amount in INR)	Number	Median Remuneration/ Salary/ Wages of respective category (Amount in INR)
Board of Directors (BoD)	2	75,601,145	1	30,720,615
Key Managerial Personnel (KMP)	1	18,955,404	-	-
Employees other than BoD and KMP	2,745	2,000,137	862	1,561,669
Workers	4,593	924,420	219	341,232

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Gross wages paid to females as % of total wages	15%	15%

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, your Company has a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business that may be raised by internal employees or contractors and caused or contributed to by the business. The Compliance Officer is the focal point responsible for addressing human rights concerns reported. Your Company's 'Speak Up' platform allows employees/ contractors to report any human rights issue by filing a report on web portal or by calling the hotline operated by an independent third party. This ensures a safe and confidential way for individuals to voice concerns without fear of retribution. *Nestlé Code of Business Conduct* prohibits retaliation against employees who make reports in good faith. Every complaint is investigated thoroughly, and remedial actions are taken if required.

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

All human rights-related grievances received outside the formal 'Speak Up' system—whether via letter, email, or social media—are systematically recorded in the case management module within the 'Speak Up' platform. These concerns are addressed and reported in line with established protocols. This process extends to include the Company's suppliers, vendors, and other external stakeholders. A structured Grievance Redressal Protocol is in place to investigate such matters thoroughly, ensure appropriate responses to complainants, and document findings. Employees may also raise concerns directly with HR or their reporting managers, and such cases are handled with equal diligence. To reinforce awareness, all employees undergo training on *Nestlé's Corporate Business Principles*. Regular audits by CARE Auditors and the internal audit team ensure compliance with these standards.

Additionally, external auditors assess how these principles integrate into the Company's broader corporate governance framework. Significant observations and recommendations are communicated to the Audit Committee of the Board by the Compliance Officer. *Nestlé's Code of Business Conduct* strictly prohibits retaliation against individuals who report concerns in good faith. Every complaint is investigated with due seriousness, and corrective actions are implemented where necessary.

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

Category	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment Discrimination at workplace	4	0	Completed within timelines	6	0	-
Child Labour	-	-	-			-
Forced Labour/ Involuntary Labour	-	-	-			-
Wages	-	-	-			-
Other human rights related issues	-	-	-			-

POSH is critically important to your Company, ensuring a safe and respectful workplace for all employees. The company strictly adheres to the Prevention of Sexual Harassment (POSH) Act, implementing comprehensive policies and procedures to prevent, address, and redress any instances of sexual harassment. Your Company takes stance on non-tolerance of sexual harassment and is committed to creating safe workplaces for everyone, where individuals can thrive without fear of harassment or discrimination. All inquiries of sexual harassment are handled with utmost care, ensuring a non-judgmental and bias-free approach. Your Company believes in treating all parties involved with respect and dignity. Your Company's commitment to creating safe workplaces extends beyond mere compliance with the law. Your Company strives to foster an inclusive and respectful environment where everyone feels valued, heard, and protected from any form of harassment or discrimination. This commitment reflects your Company's core values of respect, dignity, and integrity. To know more, click [here](#).

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	6
Complaints on POSH as a % of female employees / workers	0.2%	0.3%
Complaints on POSH upheld	4	6

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

Your Company is committed to a workplace free of harassment, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct. Your Company encourages reporting of any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. Internal Committee has been constituted across locations to enquire into complaints of sexual harassment and to recommend appropriate action, wherever required. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment case are part of Grievance Redressal Process and POSH Policy. The principles of the process ensure that there is no victimization.

All investigations are conducted impartially, and the Company prohibits retaliation against employees who file complaints in good faith, while also protecting the rights of the accused. Complaints can be made to the Head of Human Resources or, in certain cases, directly to the Managing Director. Interim relief measures are available to

prevent negative consequences for the complainant, including reassessment of work performance, changes in reporting hierarchy, leave, or other appropriate relief.

Regular awareness and training sessions are conducted to ensure that the employees are fully aware of the aspects of sexual harassment and of the redressal mechanism.

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

Yes, human rights requirements form part of your Company’s business agreements and contracts. As an enabler to the Human Rights at Nestlé, your Company has created an enabling pillar of Policies and Control Systems which are leveraged to ensure human rights are embedded throughout the organization. It is ensured that the human rights framework is actively communicated internally and externally through mandatory trainings for the employees/contractors internally and inclusion of human rights clauses in the supplier agreements and contracts. This is further substantiated by facilitating the use of ‘Speak Up’ platform where such issues can be raised by employees or contractors.

10. Assessments for the year:

Category	% of your Plants and Offices that were Assessed (by Entity or Statutory Authorities or Third Parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Your Company follows the framework of the Nestlé CARE programme (Compliance Assessment of Human Resources, Occupational Health & Safety, Environment and Business Integrity) conducted every 3 years. Regular assessments help identify and address risks through comprehensive action plans, reviewed periodically at both unit and function levels. While no specific corrective actions were needed during the reporting period, preventive measures included awareness and training sessions on child labor, forced labor, sexual harassment, workplace discrimination, wage and work inequality, and reporting mechanisms.

Leadership Indicators

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

Your Company has been continuously strengthening its grievance redressal mechanisms specially in response to human rights-related concerns by refining its business processes. A notable change includes the enhancement of the ‘Speak Up’ platform—an anonymous, independent third party operated Platform available to all internal and external stakeholders including its employees and directors to report concerns related to human rights, ethics, or misconduct and has been classified under a separate category of complaint. This platform is supported by a structured investigation process to ensure timely and fair resolution of complaints.

Additionally, your Company sends awareness emails to all stakeholders about the availability of the Speak Up Platform, and the link is provided on the main webpage of the Company’s website: www.nestle.in.

Transparency is a core value in your Company’s approach to governance and human rights. Your Company ensures open communication and accountability by regularly reviewing grievance trends and sharing outcomes with relevant stakeholders, while maintaining confidentiality. In addition, your Company has introduced targeted training programs for employees and suppliers to raise awareness of human rights standards and ethical conduct. These measures not only address grievances effectively but also foster a culture of trust, inclusivity, and continuous improvement across the value chain.

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

The Nestlé CARE programme verifies, through independent auditors, that your Company’s operations comply with the globally defined *Nestlé Employee Relations Policy* and the social and environmental aspects of the *Nestlé Corporate Business Principles* and that of local legislations. There is a defined frequency to conduct CARE audit every 3 years and the entire spectrum of human rights is covered.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. Your Company is continuously working towards improving infrastructure for eliminating barriers to accessibility. Your Company has aligned the design of the renovated Head Office to ensure that the premises are accessible to everyone. All manufacturing locations have undergone accessibility audits in 2022 based on the guidelines of the Rights of Persons with Disabilities Act, 2016. Keeping in mind the accessibility assessment reports, work is in progress across all its factories for improving infrastructure for eliminating barriers to accessibility.

4. Details on assessment of value chain partners for Human Rights.

Your Company is committed to continuously raise awareness of supply chain members to comply with applicable laws and regulations related to labour and employment, including gender diversity, human rights, child labour, wages, working hours, bribery & corruption, occupational health, safety and environment. 93% of our supply base falling in the scope of review were audited by external agencies on parameters like Health and Safety practices, standards of labor (including working conditions, minimum wages, child labor, forced labor etc.), environmental performance and business ethics.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	93%
Discrimination at workplace	93%
Child Labour	93%
Forced Labour/Involuntary Labour	93%
Wages	93%
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.

Your Company employs a structured framework with a clear process to monitor and resolve observations and actions identified in Responsible Sourcing audits conducted by external agencies. As part of corrective actions, workers are interviewed on-site to identify concerns related to child labor and wage discrepancies, ensuring these issues are addressed promptly. Specific measures are undertaken to keep value chain partners informed of your Company’s commitment to upholding human rights standards, thereby mitigating any significant risks or concerns.

Principle 6

Environment: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter (GJ)	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
From renewable sources (GJ)		
Total electricity consumption (A)	853,569	955,852
Total fuel consumption (B)	988,884	724,991
Energy consumption through other sources (c)	-	-
Total energy consumed from renewable sources (A+B+C)	1,842,453	1,680,843
From non-renewable sources (GJ)		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	2,113,814	3,129,350
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	2,113,814	3,129,350
Total energy consumed (A+B+C+D+E+F)	3,956,267	4,810,193
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	19.70	19.82
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/million USD)	407.10*	0.24
Energy intensity in terms of physical output (GJ/Ton)	7	6
Energy intensity (optional) – the relevant metric may be selected by the entity		

* Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).



100%

Electricity from renewable sources (Power Purchase Agreements (PPAs) and Renewable Electricity Certificates (RECs) purchased)

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.

Not applicable

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

During the period under review, your Company's total water intake was **2.66 million kilo litres**.

Parameter (in Kilolitres)	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Water withdrawal by source [in kiloliters]		
(i) Surface water	751,913	850,320
(ii) Groundwater	1,685,577	2,208,244
(iii) Third party water	228,274	174,071
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,665,764	3,232,635
Total volume of water consumption (in kilolitres)	2,665,764	3,232,635
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in million INR)	13.27	13.32
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/million USD)	274.30*	0.16
Water intensity in terms of physical output (kilolitres/ton)	4.40	4.30
Water intensity (optional) – the relevant metric may be selected by the entity		

* Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
-- No treatment	-	-
-- With treatment- please specify level of treatment	344,589	403,234
(ii) To Groundwater		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(iii) To Seawater		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(iv) Sent to third-parties		
-- No treatment	-	-
-- With treatment- please specify level of treatment	80,600	123,975
(v) Others		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
Total water discharged (in kilolitres)	425,189	527,209

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

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

Yes, Your Company has nine factories, and seven factories are zero liquid discharge (ZLD) factories, consuming all the treated effluent within factory for its need of process or land maintenance. All the factories are making efforts to recycle the treated process water to reduce the ground water withdrawal.

For the remaining two factories, water conservation principles has been implemented, and small quantities of water is discharged in compliance to the consent to operate (CTO) issued by Central Pollution Control Board.

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

Parameter	Please specify unit	Apr 24'-March 25' (Current FY)	Jan 23'- Mar 24' (Previous FY)
NOx	kgSOxe	211,911	383,882
SOx	kgSOxe	806,382	1,713,246
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify*	-	-	-

*Installation of biomass boilers and other GHG reduction initiatives contributing to reduction in NOx, Sox.

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

Parameter	Please Specify Unit	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
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 ton of CO ₂ Equivalent	147,573	231,324
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric ton of CO ₂ Equivalent	181,638*	Gross:151,936
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	kgCO ₂ e/ million INR	1,640	1,579
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/ million USD	33.87**	18.8
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kgCO ₂ e/t	548	510
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	kgCO ₂ e/t		

*Reported under location-based mechanism. Whereas, under market-based mechanism, emissions are 7,343 which are only from Purchased Steam from Biomass Boilers.

**Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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

Yes, your Company stresses upon measures for the conservation and optimal utilization of green- house gas emissions in all the areas of operations, including those for energy generation and effective usage of sources/ equipment used for generation. Within your Company's manufacturing locations, there are continuous efforts to improve operational efficiencies, minimizing consumption of natural resources and reducing energy & CO₂ emissions while maximizing production volumes.

Your Company has installed biomass boilers in Moga, Nanjangud and Sanand to reduce its operational footprint and increasingly use renewable fuel in its operation. Another initiative taken to reduce GHG emissions was conversion of FO (Furnace Oil) to NG (Natural Gas)- which is a cleaner fuel, in Air heaters. Additionally, NG boiler efficiency improvement and NG usage optimization in coffee process (roasters) was done to further support reduction of emissions.

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,657	2,489
E-waste (B)	71	75
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	51	22
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	132	297
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	68,706*	76,335*
Total (A+B + C + D + E + F + G + H)	71,617	79,218
Waste intensity per rupee of turnover (Total waste generated in kgs / Revenue from operations in million INR)	357	326
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/million USD)	7**	3.89
Waste intensity in terms of physical output (kg/ton)	119.40	105.48
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	28,711	37,131
(ii) Re-used	3,249	4,419
(iii) Other recovery operations	39,657	37,668
Total	71,617	79,218
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

*This data is inclusive of EPR pre-consumer packaging data

**Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

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 waste.

Your Company manages and disposes all the waste and by products complying to Central/State Pollution Control Board requirements. During the period under review, approximately 71,600 MT of waste was generated across factories. There are continuous efforts to maximize recycling and reusing of waste. The waste generated is segregated at source and sent to common collection point from where it is sent for disposal. Following are the practices that your Company has adopted for disposal of waste:

- Bottom and fly ash from solid fuel boilers is used for brick manufacturing.
- Food waste, organic process waste (Noodles, Chocolate, Process Floor Sweep waste) is used as animal feed.
- Sludge generated from wastewater treatment is used to make manure or disposed as per Central and State Pollution Control Board guidelines.

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 following format:

S. No.	Location of operations/offices	Type 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.
Not applicable			

Your Company's existing operations/offices comply with applicable environmental regulations and operate as per Consent to Operate (CTO) conditions from the Central and State Pollution Control Boards.

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

Your Company's existing operations/offices comply with applicable environmental regulations and operate as per Consent to Operate (CTO) conditions from the Central and State Pollution Control Board/s.

Leadership Indicators

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

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

(i) **Name of the area-** Moga, Nanjangud, Sanand, Pantnagar

(ii) **Nature of operations-** Manufacturing

(iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	664,953	750,368
(ii) Groundwater	823,091	1,245,403
(iii) Third party water	228,274	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	1,716,318	1,995,771
Total volume of water consumption (in kilolitres)	1,716,318	1,995,771
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity (kilolitres/ton)	4.88	6
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
-- No treatment	344,589	403,234
-- With treatment- please specify level of treatment	0	0
(ii) Into Groundwater		
-- No treatment	0	0
-- With treatment- please specify level of treatment	0	0
(iii) Into Seawater		
-- No treatment	0	0
-- With treatment- please specify level of treatment	0	0
(iv) Sent to third-parties		
-- No treatment	0	0
-- With treatment- please specify level of treatment	80,525	0
(v) Others		
-- No treatment	0	0
-- With treatment- please specify level of treatment	0	0
Total water discharged (in kilolitres)	425,189	403,234

2. Please provide details of Scope 3 emissions and its' intensity, in the following format.

Parameter	Unit	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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.

Not applicable

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

Your Company has undertaken a number of initiatives and also deployed innovative technologies across its operations for improving resource efficiency and minimizing environmental impact.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Biomass for boilers in Moga and Nanjangud replacing coal and furnace oil	Installation of biomass boilers initiated to reduce the usage for furnace oil to produce steam which reduces GHG emission by around ~50%.	Estimated reduction of the GHG emissions by ~50,000 tCO ₂ e in the Financial Year 2025-26
2	RO Polisher for ETP treated Water at Nanjangud	A polishing step is added after the ETP treated Water to enable the reuse of this water as cooling tower and boiler makeup.	Expected project savings of ~36,000 m ³ water in the Financial Year 2025-26
3	Expansion of Milk water recovery in Moga (Project Zer Eau')	Addition of new milk water RO to increase water recovery from evaporated milk.	Expected of project savings of ~15,000 m ³ in FY 2025-26
4	Steam usage optimization in coffee and noodle process	Recovery of flash steam and condensate to reduce steam consumption in coffee and noodle process.	Expected savings of ~20,000 Gigajoules in FY 2025-26

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

Yes, your Company has Business Continuity and Crisis Management Plans to address potential disruptions. The Business Continuity Plan ensures systems and processes are adequate to prevent and recover from threats, maintaining product and service delivery at pre-defined levels after disruptions. These plans cover all operation aspects and are tested periodically.

A detailed Business Impact Analysis (BIA) addresses various risks, including IT threats, with periodic reviews of risk assessments and mitigation plans. Your Company implements a Business Continuity Plan (BCP) for critical operations to ensure smooth functioning and a Crisis Management Plan (CMP) to guide the Crisis Committee in managing crises. The CMP addresses four stages of issue and crisis management:

Prepare: Equip teams with personnel, resources, and tools to swiftly handle issues and crises.

Prevent: Continuously monitor, identify, and prioritize issues.

Manage: Provide steps to ensure stakeholders receive essential information and actions during a crisis for resolution.

Improve: Review crisis handling to identify improvements.

The Risk Management and Sustainability Initiatives (RMSI) Committee reviews Business Continuity and Crisis Management Plans for different business activities. Your Company regularly trains personnel in effective crisis management, including handling cyber-related issues.

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.

Unsustainable agricultural practices lead to environmental degradation, such as soil erosion and deforestation, while increased carbon emissions from the value chain contribute to climate change. These issues highlight the need for continual improvement in reducing the ecological footprint, ensuring that Your Company not only upholds its principles but also fosters positive change across the industry.

Your Company has Nestlé Responsible Sourcing Core Requirement that enshrines the unwavering focus on fair treatment, human rights, good labour practices, environmental conservation, health and safety. It is shared and accepted by all supply chain partners and service providers.

Your Company, with its diverse and expanding portfolio of businesses, prioritizes embedding sustainability and building resilience in the supply chain as part of its sustainability vision. A robust process of evaluating the suppliers and service providers is followed before engaging with them, proactively making them aware of the expectations/ requirements, and seeking commitment for compliance through contractual agreements. Your Company reserves the right to verify compliance with this standard at any time through appropriate audit and assessment mechanisms.

Your Company closely collaborates with farmers, suppliers and partners to help create a more resilient food supply chain. Your Company continues working with farmers/suppliers for ingredients sourced through sustainable agriculture practices like regenerative agriculture, water management, pest management etc.

Your Company is also working towards sustainable manufacturing, packaging in the 9 factories, your Company is also working towards sustainable logistics. The focus was on reduction in wastage, through alternative mode of transportation such as railways, usage of alternate fuel and optimizing vehicle capacity utilization. It has increased usage of CNG to deliver its customers and also increased electric vehicles to strengthen sustainable logistics.

Your Company has introduced LNG vehicles and continued using railways for long haul movements. The usage of bigger size vehicles from 5.9% in 2019 to 12.75% during the reporting period, increased usage of railways from 0% in 2019 to 5% during the reporting period and increased vehicle payload utilization from 90.3% in 2019 to 93.5% during the reporting period are key measures taken by your Company to optimize your distribution value chain.

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

Your Company is guided by *Responsible Sourcing Core Requirements* and policy on Environmental Sustainability that outlines its commitment to high standards on environment and provides the necessary framework to address the direct environmental impacts of Company's own operations as well as progressively extend the efforts to its supply chain.

Your Company encourages key value chain partners, including third-party manufacturers, to adopt practices outlined in these guiding policies. Contract agreements ensure compliance with standards on environmental, human rights, and labor issues, with regular assessments for adherence. Recognizing that farmers are integral to the value chain, your Company has implemented large-scale programs to mitigate environmental impacts in its agricultural sectors. There is a strong commitment to increasing the responsible sourcing of ingredients like fresh milk, palm oil, cocoa, wheat, spices, rice, and green coffee.



Principle 7

Policy Advocacy: 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.

Your company engages with trade and industry organizations through strategic stakeholder meetings, workshops, and events. These engagements foster deeper dialogue and enhance understanding of critical environmental, regulatory, and societal issues.

Your Company's engagement with relevant authorities is anchored in the core values of commitment, integrity, and transparency, ensuring a balanced approach to the diverse interests of its stakeholders. Your Company actively collaborates with major industry chambers, associations, and professional bodies involved in policy advocacy and other key forums. Over the past year, your Company has maintained active affiliations with 7 prominent trade and industry organizations, reinforcing its commitment to strategic partnerships and industry leadership.

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	The Associated Chambers of Commerce (ASSOCHAM)	National
2	All India Food Processors Association (AIFPA)	National
3	Confederation of Indian Industry (CII)	National
4	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5	PHD Chamber of Commerce and Industry (PHDCCI)	National
6	Waste Efficient Collection and Recycling Efforts (WeCare)	National
7	The Institute of Company Secretaries of India (ICSI)	National

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

Name of authority	Brief of the case	Corrective action taken
None	Not Applicable	Not applicable

Leadership Indicators

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

S. 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
1	Your Company works on public health topics such as Front of Pack Labelling (FOPL) with government / regulatory authorities taking consumer interests into consideration	Your Company engaged with food authorities, industry associations for development of balanced regulations. The Company's engagement with relevant authorities is guided by the values of commitment, integrity, and transparency.	Yes	As and when required	https://fssai.gov.in/upload/uploadfiles/files/Draft_Notification_HFSS_20_09_2022.pdf
2	Your Company works on Plastic Waste Management agenda that includes compliance to the regulations PWMR, 2016, EPR implementation strategies and sustainable packaging	Your Company engaged with government authorities (MoEFCC, & CPCB) and industry associations for development of balanced regulations.	Yes	As and when required	https://moef.gov.in

Principle **8**

Inclusive Growth: 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

S. No.	Name and details of Project	SIA Notification No.	Date of Notification	Whether conducted by external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Weblink
-	-	-	-	-	-	-

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

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

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

Creating Shared Value (CSV) is fundamental to how your Company does business. Your Company believes that it will be successful in the long term by creating value for both shareholders and for society. Value creation is only possible with a solid foundation of compliance and a culture of respect, as well as a firm commitment to environmental and social sustainability.

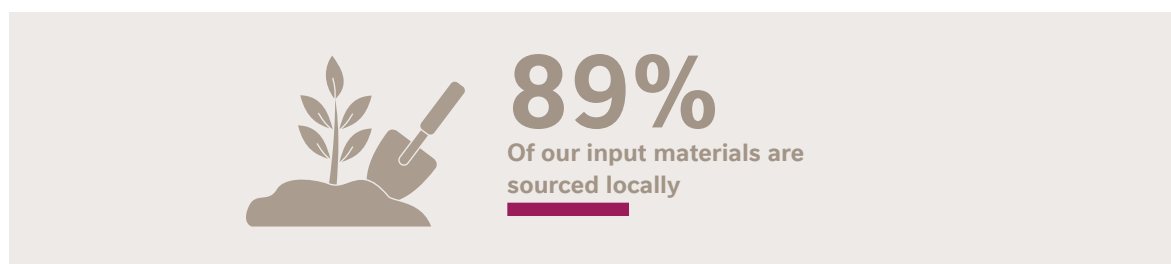
Your Company's societal initiatives are structured in a way to get feedback on the interventions and also understand if communities have any views, issues, complaints and grievances related to these interventions. Your Company's NGO partners/implementing partners for its societal initiatives also have a grievance redressal system in place through which the complaints/feedback from the communities is taken into consideration. The NGO partners and your Company actively engages with stakeholders, including local communities, through various channels such as community meetings, consultations, and dialogue sessions. These engagements provide an opportunity for community members to share their feedback and inputs.

During 2024-25, no grievances were brought to your Company's notice by the NGO partners/ implementing partners. Your Company has provided a Speak Up platform, an independent third party operated platform where any stakeholder can lodge their grievance. All grievances are recorded, investigated and reported under the Speak Up system. Detailed and structured community engagements are planned periodically to revisit the changing needs of the community and the emerging priorities feed into designing and re-designing of ongoing and new programmes.

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

Your Company follows business practices that follow inclusive approach and enable the small farmers/local communities and vulnerable groups to be part of its sustainability journey. This is clearly visible in your Company's spend progression of last two years from micro/ medium enterprises and neighborhood communities.

	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Directly sourced from MSMEs/ small producers	23%	29%
Directly from within India	89%	91%



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.

	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Rural	1%	1%
Semi-urban	28%	27%
Urban	19%	19%
Metropolitan	52%	53%

(Places categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Not Applicable

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

State	Aspirational District	Amount spent (in INR)
Andhra Pradesh	Vishakhapatnam	The total amount spent is part of the Annual Action Plan for the year and the breakup is provided in the Annual Report on CSR activities of the Company provided under Annexure 2 of the Annual Report.
Assam	Barpeta	
Bihar	Jamui, Khagaria, Katihar, Purnia, Muzaffarpur, Gaya	
Chhattisgarh	Mahasamund, Raichur	
Jharkhand	Ranchi, Sahebganj, Khunti, East Singhbhum, Hazaribag	
Haryana	Nuh	
Himachal Pradesh	Chamba	
Karnataka	Raichur	
Kerala	Wayanad	
Madhya Pradesh	Rajgarh, Khandwa, Vidisha	
Maharashtra	Gadchiroli	
Odisha	Balangir, Kalahandi	
Punjab	Moga, Ferozpur	
Rajasthan	Dholpur, Karauli	
Tamil Nadu	Ramanathapuram	
Telangana	Bhadrachalam-Kothagudem	
Uttarakhand	Sahebganj, Udham Singh Nagar	
Uttar Pradesh	Chitrakoot, Bahraich, Sonbhadra	

Your Company in line with the provision of the Companies Act, 2013 ("the Act") sub rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, conducted impact assessment through an independent agency in the financial year 2024-25 for the applicable projects.

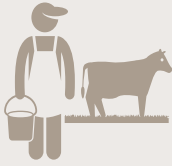


Project Vriddhi (village adoption) and **Project Hildaari** (sustainable waste management) were assessed for impact. The impact assessment was carried by an independent external agency.

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

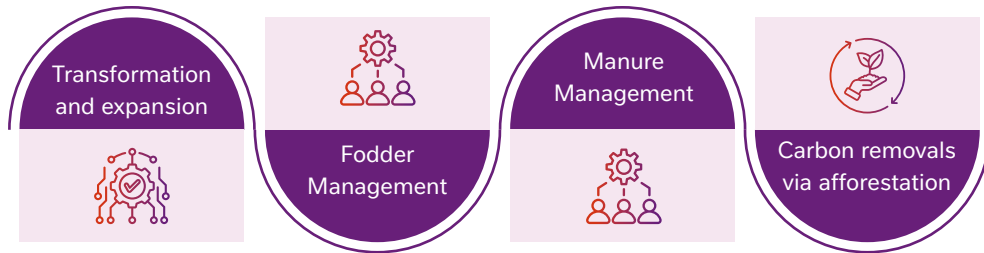
No, your Company does not have a preferential procurement policy, but it actively incorporates business practices that empower small farmers to participate in its sustainability initiatives.

Your Company maintains a strong partnership with farming communities to ensure long-term sustainable production, significantly enhancing the livelihoods of numerous farmers. By prioritizing local procurement of raw materials, it demonstrates a steadfast commitment to community development. Through the successful implementation of the Nestlé milk district model, the Company has secured stable livelihoods for local dairy farmers. Your Company also advocates for sustainable agricultural practices, fostering a resilient and prosperous agricultural sector.



Engaging with **~80,000** dairy farmers to enhance productivity and quality through technical assistance, veterinary services, and access to medicines.

The Sustainable Dairy Project is a holistic initiative aimed at tackling major challenges in dairy farming, including low productivity, scarce quality feed and fodder, insufficient farm infrastructure, high greenhouse gas emissions, lack of technical expertise, and restricted access to financial resources. Four (4) key enablers of the project are:



The NESCAFÉ Plan was initiated in 2012, as a tangible effort of how your Company’s Create Shared Value (CSV) in the coffee sector for farmers, communities and its planet and its commitment to continuously support responsible sourcing and increasingly sustainable value chains. Through the NESCAFÉ Plan, your Company assists in ensuring long term supply of quality green coffee by making coffee farming a more attractive activity for the present and future generations as well as improving the environmental footprint. The program encompasses three (3) major pillars:

Farmer	Community	Planet
Improve the livelihood of coffee farmers/ their families/the workers.	Enable resilience and prosperity of farming communities across our value chain	The sustainable management of landscapes linked to our value chain.
Built on a strong foundation of collaborative action.		

Since the beginning, your Company has worked collaboratively with other institutions like Coffee Board of India, Research Institutes, Agricultural universities etc., to improve coffee farming, now engaging with 5,000+ farmers. The project has demonstrated increase in productivity, reduced water usage, increased soil health monitoring amongst farmers and decreased use of fertilizers in coffee growing.

As a part of The MAGGI Spice Plan, your Company sources 10 key spices from suppliers with ‘Backward Integration Programs’ (BIP) traceability and Integrated Pest Management (IPM) in place [farmer monitoring, focused on practices to ensure Maximum Residue Limit (MRL) compliance- food safety]. Supplier’s BIP and traceability includes field extension support for Integrated Pest Management (IPM) programmes of participating farmers e.g., Suppliers’ Agronomists’ daily/ weekly visits to farmer fields and data gathering.



Engaging with **~2,500** spice farmers to ensure 100% traceability for 10 of our key spices

This provides a good foundation for implementation of Good Agricultural Practices (GAP). Your Company suppliers are key business partners in developing This provides a good foundation for implementation of GAP. Your Company's suppliers are key business partners in developing responsibly sourced supply chains of selected key spices. Your Company has a Agri Supplier Development team that works through the Nestlé – Business Partners - Project Farmers model to create sustainable local sourcing. The team's objectives include less reliance on imports, develop local and sustainable sourcing model with focus on compliance and creating shared value.

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

Your Company's *Responsible Sourcing Core Requirements* describes the requirements and ways of working that are applied together with the suppliers to ensure the sustainable long-term supply of materials and services to your Company. Your Company is committed to collaborate with farmers to make them more sustainable and help build their adaptive capacity and resilience to emerging risks like climate change and water stress and other extreme weather events. It is also working towards raising awareness and work with farmers on crop quality, safety, protection, integrity and traceability, as applicable.

Your Company is committed to increase responsibly sourced ingredients such as fresh milk, palm oil, cocoa, wheat, spices, rice and green coffee.

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

Your Company engages with small, medium, and micro suppliers under MSME category. About 23% by value is sourced from MSME.

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.

Not Applicable

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

Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project/Programme	Number of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Nestlé Healthy Kids Programme	201,900 (adolescents and parents)	100%
2	Project Jagriti	2 mio (0.65 million direct and 1.35 million indirect)	100%
3	Water	182,000	100%
4	Sanitation	53,400	100%
5	Project Serve Safe Food	24,300	100%
6	Project Jigyasa	12,000	100%
7	Project Hilldaari	1,650	100%
8	Project Vriddhi	25,000	100%
9	Feeding Support Programme	50,000	100%

Your Company operates around the mantra of creating shared value and is mindful of the needs of the communities around it. It not only strives to be sustainable with the community but also works to make a positive difference and create maximum value for the society. Your Company collaborate with local stakeholders, support community projects, and contributes to the overall well-being of the communities in which Nestle operates.

Keeping with the intent of CSR Policy, your Company is implementing CSR projects that achieve demonstrable outcomes having a significant impact on society. The projects include nutrition awareness, health and breastfeeding awareness programmes; plastic waste management awareness; creating access to hand-on science education and setting up of libraries to promote reading culture, providing access to clean drinking water and sanitation facilities; enhancing the livelihood of street food vendors; feeding support programme and the initiative of village adoption for sustainable development. Building on these efforts, your Company joined hands with credible NGOs, implementing partners and authorities engaged in providing relief efforts in the communities across various states in India.

Principle 9

Customer/Consumer Value: 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.

Your Company has built a robust and well-established consumer care and response management system designed to support consumers with their queries, feedback, or concerns. The 24/7 consumer care setup ensures that your Company not only addresses consumer needs promptly but also fosters lasting, meaningful relationships through consistent and authentic engagement.

Recognizing that consumer needs can vary, your Company has established dedicated service desks staffed by trained specialists equipped to handle specific product- and service-related inquiries. Consumers can connect at any time through their preferred communication channels—phone, email, live chat, social media, WhatsApp, or the Company website.

To further enhance the consumer experience, your Company is actively exploring the integration of Generative and Conversational AI technologies. These innovations aim to make interactions more responsive, efficient, and tailored to individual needs.

In alignment with Nestlé's global consumer contact management policy, your Company is committed to delivering a consistent and high-quality consumer experience across all touchpoints and geographies. Emphasis is placed on adopting advanced technologies, seamless system integration, and process standardization to create a truly delightful consumer journey.

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	56%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

**As a company, we have a large product base with different SKUs. The above figures are reported basis comprehensive review of the key products for the market.*

Your Company ensures information dissemination on food labels to help consumers make informed choices towards choosing good nutrition and health.

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

	FY 2024-25 Current Financial Year			15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	No pending complaint for the reporting period	0	0	No such complaint received for the reporting period
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others*	14,064	0		8,376	0	No pending complaint for the reporting period

The table above includes all consumer queries, product related information & complaints, and services, received through phone, emails, chats, social media or website or Speak Up platform. All complaints are processed as per the internal policies and procedures.

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

Number of Voluntary recalls	Reason for Voluntary recall	Number of Forced recalls	Reason for Forced recall
Nil	Not Applicable	Nil	Not Applicable

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

Yes, Your Company has a 'Cyber Security Risk Framework' that provides a common set of cyber security threat areas to be utilized across the Nestlé group for information security. Your Company has implemented an ISO 27001:2022 certified Information Security Management System that helps identify, monitor and mitigate risks and controls in cyber space against cyber-attacks, threats and vulnerabilities.

Your Company respects the privacy of individuals and is committed to protect the personal data of its consumers, employees, clients, service providers and other stakeholders. As part of the global initiatives, Your Company also participates in the following activities:

- The Nestlé Privacy Program and maturity self-assessment;
- Privacy Impact Assessment as part of the privacy-by-design principle;
- Compulsory Data Privacy iLearn module for employees;
- Vendor Privacy Risk Assessment as part of the due diligence;
- Data Ethics as part of the Nestlé Responsible Sourcing Core Requirements;
- Regular internal and external audits.

Your Company's continuing commitment to ensuring information security, privacy and ethical use of data is reflected in the *Nestlé Data Ethics Framework*, outlined in the *Nestlé Corporate Business Principles*.

Your Company is also compliant as per applicable data protection and privacy laws in India, by way of collective actions and engagement with all relevant stakeholders to improve its standards. Your Company takes an active role in the development of the regulations, policies and programs needed to match global standards on Data Privacy and provides awareness and training sessions to the employees from regularly.

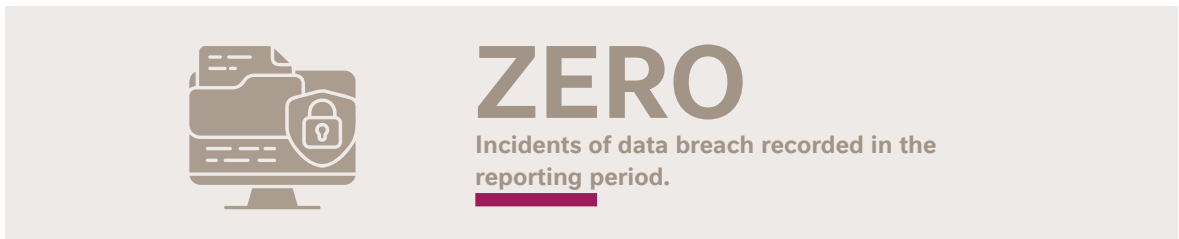
During the period under review, the Risk Management and Sustainability Initiatives (RMSI) Committee reviewed the Cyber Security Risk Framework of your Company including mitigation measures taken by your Company.

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.

No penalty or action taken by any authority on safety of products/services around issues relating to advertising, cybersecurity and data privacy.

Your Company follows global standards and industry best practices to deal with cyber security and data privacy and fully compliant with IT Act, Rules and guidelines thereof; data privacy governance basis existing case laws, guidelines and directions provided from time to time by varied authorities and committed to comply with the Digital Personal Data Protection Act, 2023.

Further, cyber incidents reporting as directed by CERT-IN are in place for the organization.



ZERO
Incidents of data breach recorded in the reporting period.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches- **NIL**
- Percentage of data breaches involving personally identifiable information of customers- **NIL**
- 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).

Your Company has websites, e-retailers and on ground distribution channels (traditional & Modern trade). Active websites are listed in below table:

Products/Initiative	Link
Corporate Website	nestle.in
Brand Website	Nescafe.com/IN
Brand Website	mytoddler.in
Brand Website	nestleprofessional.in
Brand Website	purina.in
Brand Website	maggi.in
Brand Website	enescafe.in
Brand Website	milkmaid.in
Brand Website	nestlehealthscience.in
Corporate Website (Service)	Asknestle.in

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

Your Company has a 24*7 consumer service helpline to help inform and educate its consumer on any query or feedback that they may have. All businesses of your Company comply with the regulations and relevant voluntary codes concerning marketing communications, including advertising and promotion. Your Company's communications are aimed at enabling consumers to make informed purchase decisions. Your Company also makes efforts to educate consumers on responsible usage of its products through food labels that help consumers make informed choices towards choosing good nutrition and health.

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

Your Company is not engaged in providing essential services, but it has established necessary mechanisms to notify consumers in the event of any significant disruption/discontinuation of its products and services through its website, stock exchange disclosures, publications and social media accounts.

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)

Your Company prioritizes consumer education by providing detailed nutrient profiles and product information beyond legal requirements. Your Company focuses on consumer satisfaction and engagement, using tools like the Guideline Daily Amount (GDA) labelling system for informed choices and portion guidance for responsible consumption. Product packaging includes social responsibility messages, such as "Do not litter" and "Designed to be recyclable," promoting environmental awareness and responsible behavior.

Your Company continuously carries out consumer surveys to understand consumer feedback, product satisfaction, product preference, brand strength, usage & behavior around categories of interest across consumer segments while measuring their response and satisfaction regularly through the Company's continuous and periodic tracking studies, covering close to 110,000 consumers between the April 2024-March 2025 through a random sampling approach among target consumers.

ANNEXURE - 3B TO THE BOARD'S REPORT

Independent Practitioner's reasonable assurance report on Identified Sustainability Information in Nestlé India Limited's Business Responsibility and Sustainability Report (BRSR) for FY 2025

To the Board of Directors of Nestlé India Limited
Gurugram, Haryana, India

- We have been engaged to perform a reasonable assurance engagement for Nestle India Limited ('Nestle' or 'the Company') vide our engagement letter dated 28 February 2025, in respect of the agreed sustainability information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year ended 31 March 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

Identified Sustainability Information

- The Identified Sustainability Information for the financial year ended 31 March 2025 is summarised below:

Attribute	Principle	Key Performance Indicator
Energy footprint	Principle 6 – 1	<ul style="list-style-type: none"> Total energy consumption (in Joules or multiples) % of energy consumed from renewable sources Energy intensity
Water footprint	Principle 6 – 3	<ul style="list-style-type: none"> Total water consumption Water consumption intensity
	Principle 6 – 4	Water Discharge by destination and levels of Treatment
Greenhouse (GHG) footprint	Principle 6 – 7	<ul style="list-style-type: none"> Greenhouse gas emissions (Scope 1 and Scope 2 emissions) GHG Emission Intensity (Scope 1 + 2)
Embracing circularity - details related to waste management by the entity	Principle 6 – 9	<ul style="list-style-type: none"> Details related to waste generated by the entity (category wise) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Details of safety related incidents: <ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) Total recordable work-related injuries No. of fatalities High consequence work-related injury or ill-health (excluding fatalities)
Enabling Gender Diversity in Business	Principle 5 – 3(b)	Gross wages paid to females as % of total wages paid by the entity
	Principle 5 – 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Attribute	Principle	Key Performance Indicator
Enabling Inclusive Development	Principle 8 – 4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	Principle 8 – 5	Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost
Fairness in Engaging with Customers and Suppliers	Principle 1 – 8	Number of days of accounts payables
	Principle 9 – 7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
Open-ness of business	Principle 1 – 9	Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties

3. Boundary of the report covers Nestlé's operations in India which includes the following sites selected for data review and verification:
- (i) Corporate Office, Gurgaon
 - (ii) Branch Office at Delhi
 - (iii) Branch Office at Mumbai
 - (iv) Branch Office at Chennai
 - (v) Branch Office at Kolkata
 - (vi) Moga, Punjab
 - (vii) Choladi, Tamil Nadu
 - (viii) Nanjangud, Karnataka
 - (ix) Samalkha, Haryana
 - (x) Ponda, Goa
 - (xi) Bicholim, Goa
 - (xii) Pantnagar, Uttarakhand
 - (xiii) Tahliwal, Himachal Pradesh
 - (xiv) Sananad, Gujarat
4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned in above for financial year ended 31 March 2025 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

Criteria

5. The criteria used by the Company to prepare the Identified Sustainability Information is summarised below (hereinafter referred to as 'Criteria'):
- a. Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations') as amended, read with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 March 2025; and
 - b. SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024 read with BRSR Core Reporting Standard formulated by Industry Standards Forum.

Management's Responsibilities

6. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on

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

Inherent limitations

7. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Practitioner's Independence and Quality Control

8. We have complied with the independence and other ethical requirements of International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA'), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality and professional behaviour.
9. Our firm applies International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibility

10. Our responsibility is to express a reasonable assurance in the form of an opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained. We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)') issued by the International Auditing and Assurance Standards Board ('IAASB'). This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria.
11. A reasonable assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.
12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
13. Given the circumstances of the engagement, in performing the procedures listed above, we:
 - a. Performed walkthrough and discussion with individual data owners for understanding business processes and data management processes at manufacturing facilities at Bicholim and Ponda in Goa and Samalkha in Haryana
 - b. Visited the corporate office at Gurugram for data and document verification;
 - c. Interviewed senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
 - d. Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Company to support relevant performance disclosures within our scope.
 - e. Evaluated the suitability and application of the Criteria and that the Criteria have been applied appropriately to the subject matter.
 - f. Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
 - g. Re-performed calculations to check accuracy of claims,

- h. Reviewed data from independent sources, wherever available,
 - i. Reviewed data, information about sustainability performance indicators and statements in the report.
 - j. Reviewed and verified information/ data as per the Criteria;
 - k. Reviewed accuracy, transparency and completeness of the information/ data provided;
14. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

15. Our reasonable assurance engagement scope excludes the following and therefore we do not express an opinion on the same:
- a. Aspects of the BRSR and data/information (qualitative or quantitative) other than the Identified Sustainability Information
 - b. Operations of the Company other than those mentioned in Identified Sustainability Information section above
 - c. Data and information outside the defined reporting period
 - d. Data related to Company's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
 - e. The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
 - f. Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
 - g. While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
 - h. The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the year ended 31 March 2025, is prepared in all material respects, in accordance with the Criteria.

Restriction on use

17. Our reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on the Company's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used by any other party other than the Board of Directors of the Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

Grant Thornton Bharat LLP

Abhishek Tripathi
Partner
Dated: 24th April 2025
Place: Grant Thornton Bharat LLP
Plot No. 19A, 2nd Floor, Sector – 16A,
Noida - 201301,
Uttar Pradesh, India

Annexure to the reasonable assurance report on BRSR Core

Principle 1

Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

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

Segment	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Number of days of accounts payables	61	75

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2%	15%
	b. Number of trading houses where purchases are made from	15	15
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.6%	96%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	97.8%	100%
	b. Number of dealers / distributors to whom sales are made	2,212	2,122
	c. Sales to top 10 dealers /distributors as % of total sales to dealers/ distributors	16.1%	15%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	8.9%	2.4%
	b. Sales (Sales to related parties / Total Sales)	4.7%	2.4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties/Total Investments made)	100%*	0

*Note: The Company has made an investment for 49% stake in Dr. Reddy's and Nestlé Health Science Limited ("Associate Company") for development of Nutraceutical business. Pursuant to this, the investee entity has become an associate of the Company with effect from 24th July 2024.

Principle 3

Employee Wellbeing: Businesses should respect and promote the well-being of all employees, including those in their value chains.

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

	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company*	0.17%	0.13%

*Includes costs of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day-care facility cost and various other initiatives undertaken to promote physical and mental well-being

11. Details of safety related incidents.

Detailed investigations are carried out for all accidents to identify the root causes and undertake measures to prevent their recurrence. Learnings from all accidents are disseminated across the organisation.

Safety Incident/ No	Category*	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.10	0.17
	Workers	0.12	0.21
Total recordable work-related injuries	Employees	5	13
	Workers	22	21
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	3

*Including contract workforce

Principle 5

Human Rights: Businesses should respect and promote human rights.

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

	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
Gross wages paid to females as % of total wages	15%	15%

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

	FY 2024-25 Current Financial Year	15 Months FY ended 31st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	6
Complaints on POSH as a % of female employees / workers	0.2%	0.3%
Complaints on POSH upheld	4	6

Principle 6

Environment: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter (GJ)	FY 2024-25 Current Financial Year	15 Months FY ended 31st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
From renewable sources (GJ)		
Total electricity consumption (A)	853,569	955,852
Total fuel consumption (B)	988,884	724,991
Energy consumption through other sources (c)	-	-
Total energy consumed from renewable sources (A+B+C)	1,842,453	1,680,843
From non-renewable sources (GJ)		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	2,113,814	3,129,350
Energy consumption through other sources (F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	2,113,814	3,129,350
Total energy consumed (A+B+C+D+E+F)	3,956,267	4,810,193
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	19.70	19.82
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/million USD)	407.10*	0.24
Energy intensity in terms of physical output (GJ/Ton)	7	6
Energy intensity (optional) – the relevant metric may be selected by the entity		

*Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

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

During the period under review, your Company's total water intake was **2.66 million kilo litres**.

Parameter (in Kilolitres)	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Water withdrawal by source [in kiloliters]		
(i) Surface water	751,913	850,320
(ii) Groundwater	1,685,577	2,208,244
(iii) Third party water	228,274	174,071
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,665,764	3,232,635
Total volume of water consumption (in kilolitres)	2,665,764	3,232,635
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in million INR)	13.27	13.32
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kilolitres/million USD)	274.30*	0.16
Water intensity in terms of physical output (kilolitres/ton)	4.40	4.30
Water intensity (optional) – the relevant metric may be selected by the entity		

*Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
-- No treatment	-	-
-- With treatment- please specify level of treatment	344,589	403,234
(ii) To Groundwater		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(iii) To Seawater		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(iv) Sent to third-parties		
-- No treatment	-	-
-- With treatment- please specify level of treatment	80,600	123,975
(v) Others		
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
Total water discharged (in kilolitres)	425,189	527,209

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

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

Parameter	Please Specify Unit	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 (Jan 2023 to Mar 2024) Previous Financial Year
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 ton of CO ₂ Equivalent	147,573	231,324
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric ton of CO ₂ Equivalent	181,638*	Gross:151,936
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	kgCO ₂ e/ million INR	1,640	1,579
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/ million USD	33.87**	18.8
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kgCO ₂ e/t	548	510
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	kgCO ₂ e/t		

*Reported under location-based mechanism. Whereas, under market-based mechanism, emissions are 7,343 which are only from Purchased Steam from Biomass Boilers.

** Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,657	2,489
E-waste (B)	71	75
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	51	22
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	132	297
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	68,706*	76,335*
Total (A+B + C + D + E + F + G + H)	71,617	79,218

Parameter	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Waste intensity per rupee of turnover (Total waste generated in kgs / Revenue from operations in million INR)	357	326
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/million USD)	7**	3.89
Waste intensity in terms of physical output (kg/ton)	119.40	105.48
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	28,711	37,131
(ii) Re-used	3,249	4,419
(iii) Other recovery operations	39,657	37,668
Total	71,617	79,218
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

*This data is inclusive of EPR pre-consumer packaging data

**Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

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. Grant Thornton Bharat LLP carried out reasonable assurance as per ISAE3000 for (BRSR Core).

Principle 8

Inclusive Growth: Businesses should promote inclusive growth and equitable development.

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

Your Company follows business practices that follow inclusive approach and enable the small farmers/local communities and vulnerable groups to be part of its sustainability journey. This is clearly visible in your Company's spend progression of last two years from micro/ medium enterprises and neighborhood communities.

	FY 2024-25 Current Financial Year	15 Months FY ended 31 st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Directly sourced from MSMEs/ small producers	23%	29%
Directly from within India	89%	91%

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.

	FY 2024-25 Current Financial Year	15 Months FY ended 31st March 2024 Previous Financial Year (Jan 2023 to Mar 2024)
Rural	1%	1%
Semi-urban	28%	27%
Urban	19%	19%
Metropolitan	52%	53%

(Places categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Principle 9

Customer/Consumer Value: Businesses should engage with and provide value to their consumers in a responsible manner.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches- **NIL**
- b. Percentage of data breaches involving personally identifiable information of customers- **NIL**
- c. Impact, if any, of the data breaches- **NIL**