WESTLIFE FOODWORLD LTD.
Regd. Off.: 1001, Tower-3, 10th Floor • One International Center
Senapati Bapat Marg • Prabhadevi • Mumbai 400 013
Tel : 022-4913 5000 Fax : 022-4913 5001
CIN No. : L65990MH1982PLC028593
Website: www.westlife.co.in | E-mail id :shatadru@mcdonaldsindia.com

4th August, 2026

To	To
The BSE Ltd ('the BSE')	**The National Stock Exchange of India Ltd ('the NSE')**
Phiroze Jeejeebhoy Towers	**Exchange Plaza**
Dalal Street	**Bandra Kurla Complex, Bandra (East)**
Mumbai 400 001	**Mumbai – 400051**

Sub : Submission of the Business Responsibility and Sustainability Report 2026 which forms a part of the Annual Report for the Financial Year 2025-26.

Re : Westlife Foodworld Limited (the Company):
Scrip Code - 505533 (BSE) and WESTLIFE (NSE)

Dear Sir,

Please take on record the Business Responsibility and Sustainability Report 2026 which forms a part of the Annual Report for the Financial Year 2025-26.

Yours faithfully,

For **Westlife Foodworld Ltd.**

Shatadru Sengupta
Digitally signed by Shatadru Sengupta
Date: 2026.08.04 14:47:35 +05'30'

Dr Shatadru Sengupta
Company Secretary

Encl : as above

Business Responsibility & Sustainability Reporting

Section A: General disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L65990MH1982PLC028593
2.	Name of the Entity	Westlife Foodworld Limited
3.	Year of Incorporation	1982
4.	Registered office address	1001, Tower 3, 10th Floor, One International Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400013
5.	Corporate address	1001, Tower 3, 10th Floor, One International Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400013
6.	E-mail	shatadru@mcdonaldsindia.com
7.	Telephone	+91-22-4913 5000, +91-22-4913 5001
8.	Website	www.westlife.co.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange (NSE) and Bombay Stock Exchange (BSE)
11.	Paid-up Capital (in Rs. Million)	₹ 311.88 million (15,59,36,165 Equity Shares of ₹ 2/- each)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Chintan Jajal Lead Investor Relations Email ID: investor.relations@mcdonaldsindia.com Telephone No: +91-22-4913 5000
13.	Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a consolidated basis, unless otherwise specified.
14.	Name of assurance provider	SGS India Private Limited
15.	Type of assurance obtained	Reasonable Assurance for the BRSR Core Indicators.

II. Products/Services

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2024-25)
1.	Quick Service Restaurants (QSR)	Establishing and operating McDonald's restaurants across West and South India, through its wholly owned subsidiary Hardcastle Restaurants Pvt. Ltd. (HRPL)	100%

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

SL. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1.	Sale of Food and Beverages	64200	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	1 Head office and 478 Restaurants	**479**
International	0	0	**0**

19. Markets served by the entity:

Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	0

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

Since area of operations for WFL is limited to India, the contribution to exports is not applicable.

A brief on types of customers

Westlife caters to a wide and diverse consumer base with its food and beverage offerings, serving to individuals and families across age groups, income segments, and dining occasions, whether dine-in, takeaway, delivery, or drive-thru. Its thoughtfully curated menu and seamless service formats are designed to keep pace with evolving consumer preferences, ensuring a consistent, convenient, and high-quality experience across West and South India.

IV. Employees

20. Details as at the end of Financial Year:

i. 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)	10,473	6,125	58%	4,348	42%
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**10,473**	**6,125**	**58%**	**4,348**	**42%**
Workers*						
4	Permanent (F)	N. A				
5	Other than Permanent (G)					
6	**Total employees (F + G)**					

***Note:** Westlife does not employ any permanent or contractual workers. All the in-store personnel serving at its restaurants are considered as employees.

As on 31 March 2026, the company had 2487 apprentices under National Apprenticeship Promotion Scheme.

ii. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	38	35	92%	3	8%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	**38**	**35**	**92%**	**3**	**8%**
Workers						
1.	Permanent (D)	N.A				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33%
Key Management Personnel (KMP)*	3	0	0%

*Key Management Personnel includes CEO, CS & CFO; Data as of March 31, 2026.

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	70%	61%	67%	68%	56%	64%	74%	55%	67%
Permanent Workers	N. A								

Note: Westlife has permanent employees who work on part time basis (For e.g. college students) and hence the rate is relatively higher compared to other industries.

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.	Hardcastle Restaurants Pvt. Ltd.	Subsidiary	100%	Yes
2.	Westlife ESOS Trust (the 'Trust')	Controlled Trust	100%	The Company provides share-based payment scheme (the 'Scheme') which covers certain eligible employees of the Company and its subsidiary company. According to the Scheme, the employees selected by the Nomination and Remuneration Committee from time to time would be entitled to options, subject to satisfaction of the prescribed vesting conditions. Westlife ESOS Trust (the 'Trust') has been established to facilitate the scheme.

VI. CSR Details

24.

Sr No.	Particulars	Details
1	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
2	Turnover (FY 2025-26) in ₹ Million	26,255.61 (Consolidated)
3	Net worth (FY 2025-26) in ₹ Million	6,190.93 (Consolidated)

VII. Transparency and Disclosures Compliances

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

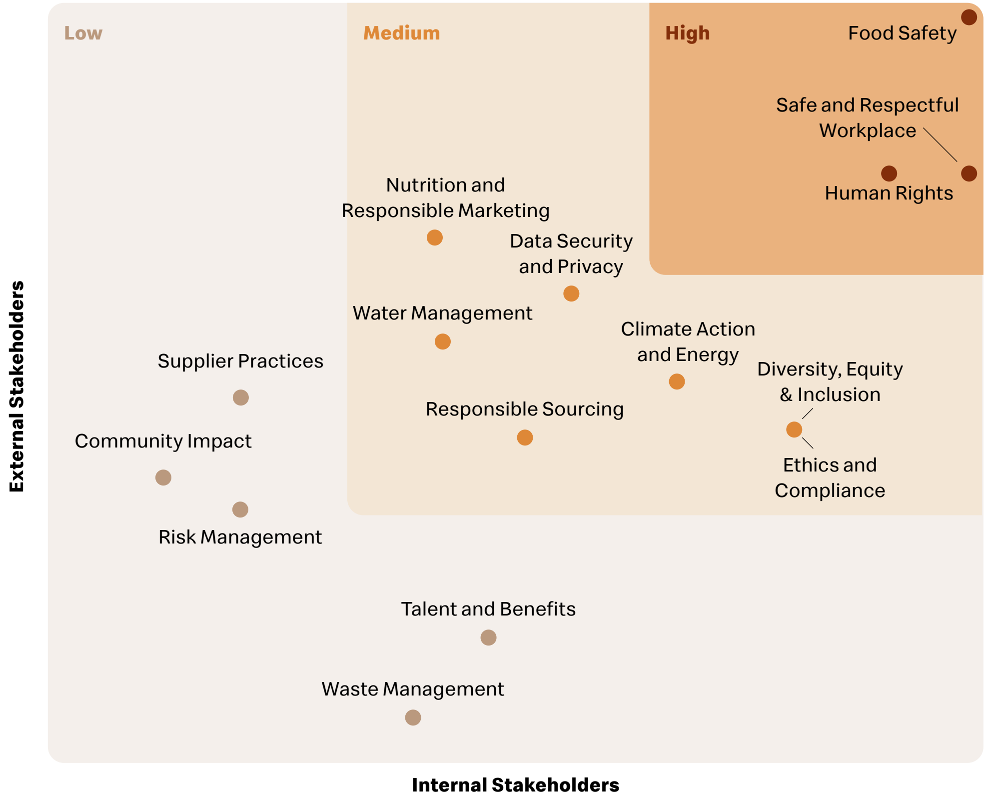
The Company has identified its external and internal stakeholders through stakeholder mapping and periodic stakeholder engagement exercises. The Company has implemented a grievance redressal mechanism and customer feedback form to address grievances from external and internal stakeholders.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes, Investors and Shareholders can register their complaints/ grievances at our email id: investor. Relations@mcdonaldsindia. com. The Company also has a vigil and whistleblower policy	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders		Nil	Nil	Nil	Nil	Nil	Nil
Employees & workers	Yes, employees can register their complaint by writing to pal@mcdonaldsindia.com. Regular one on one sessions are conducted by store managers with every store crew member.	21	Nil	Nil	3	Nil	Nil
Customers	Yes. Customers are provided with feedback links. Customers can also share their feedback on https://www.mcdelivery. co.in/ feedback or share their grievances with store managers.	5,41,425	Nil	Most complaints pertained to missing items, freshness/ quality issues, and service-related concerns. All reported complaints were addressed and resolved.	5,76,918	Nil	Most of the complaints were related to inaccuracy of orders and food product experience, which were resolved

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Yes. We have a dedicated supply chain team which works with all value chain partners on day-to-day basis. Periodic review sessions are conducted. Additionally, they can also write to us at: sustainability@mcdonaldsindia.com	Nil	Nil	Nil	Nil	Nil	Nil
Communities	Yes. Members of the community can write to our Twitter (X) handle @mcdonaldsindia or register their grievances at our email id: myfeedback@mcdonaldsindia.com. They can also contact us through https://westlife.co.in/contact.php	Nil	Nil	Nil	Nil	Nil	Nil

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

Grounded in a clear understanding of evolving business, societal and environmental expectations, we undertook a comprehensive materiality assessment in FY 2023-24 and continue to be guided by its findings in shaping our sustainability priorities. Through this engagement with internal and external stakeholders, we evaluate ESG-related challenges and opportunities, prioritising key areas based on stakeholder feedback, sectoral and peer analysis, and alignment with Indian and global ESG standards.



A brief on the key material topics identified has been indicated below:

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Food Safety	Risk	Any lapses in food safety protocols could lead to severe consequences such as legal liabilities, damage to brand reputation, and loss of customer trust. Hence, ensuring proper food handling and hygiene practices is crucial to prevent contamination and foodborne illnesses.	Rigorous food safety protocols are integrated across our operations. This includes menu development, packaging, distribution, and restaurant operations. We also undertake Sensory evaluation of key products on a monthly basis and non-key products on a quarterly basis. Leveraging technology, we continuously enhance food safety and quality by integrating relevant standards into equipment designs and automation processes.	Negative implication due to a risk of damage to brand reputation, legal liabilities and loss of business and customer trust.
2	Human Rights	Risk	Human rights violations can cause operational delays, lawsuits, lack of employee satisfaction and adverse reputational impacts	Westlife ensures promotion and protection of human rights through various policies, trainings and audits at various levels on regular basis. We have a zero-tolerance approach towards all forms of compulsory and forced labor, including human trafficking and child labor. Additionally, all the business agreement and contracts include relevant clauses on the affirmation of applicable regulatory requirements which include human rights.	Negative implications on account of lawsuits and operational delays
3	Diversity, Equity & Inclusion	Opportunity	Diversity, Equity & Inclusion (DEI) can enhance creativity and innovation by bringing together individuals with different backgrounds and perspectives. By prioritizing DEI, Westlife can attract top talent, thus giving them an edge in the QSR segment.	-	Positive in a way that it helps better understand and serve a diverse customer base, thus leading to enhanced customer satisfaction.
4	Responsible Sourcing	Risk	Westlife sources ingredients from many suppliers. Hence, ensuring food safety through supply chain management is imperative since our business impacts environmental health, animal welfare and livelihood of people.	The Company implements sustainable and ethical sourcing practices to ensure continued future supply and to minimize lifecycle impacts of company operations. Sourcing from suppliers that have high quality standards, employ environmentally sustainable farming methods, and honor labor rights to protect long-term shareholder value, helps Westlife mitigate these issues.	Negative since the timely availability of products can be compromised due to a disruption in the value chain.
5	Nutrition & Responsible Marketing	Risk	Evolving consumer awareness demands easy access to nutritional information through clear labelling practices to help them make informed food choices.	Westlife has eliminated artificial colors, preservatives and flavoring from select food items. We are also displaying Allergen & Nutritional information in-store and on our McDelivery app. The company has also taken initiatives like increasing nutritious content while reducing fat and sodium from many key products. Implementing strict guidelines, and ensuring transparency and accuracy in advertising campaigns is crucial.	Negative as it poses a damage to brand's reputation and regulatory scrutiny thus impacting sales and profitability.

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
6	Supplier Practices	Risk	Any disruptions or inconsistencies in supplier practices could directly impact the quality and availability of our menu items, leading to customer dissatisfaction and loss of revenue.	Westlife undertakes Supply Chain Human Rights Audit, which equips us with robust supplier management systems and practices. Every supplier has to undergo SCHR audits which evaluate critical aspects such as business integrity, child & forced labor.	Negative as it can lead to operational inconsistencies thus impacting company's reputation and profitability
7	Data Security & Privacy	Risk	Ensuring data privacy is imperative since a large amount of customer data is captured for operational purpose.	Westlife has Cyber security and Privacy Policy which is placed on company's intranet. Additionally, we have implemented robust security measures to comply with highest level of security governance practices.	Negative as a breach of sensitive information can lead to fines, penalties and reputational damage
8	Ethics & Compliance	Risk	Compliance with high standards such as evolving food nutrition regulations, legal norms and values helps in accessing the implications of ethical dynamics. Adherence to ethical practices minimizes risks and legal issues.	Westlife through various publicly available policies covers multiple aspects such as Anti-Bribery & Anti-corruption, Code of conduct, whistle-blower mechanisms which ensures integrity and transparency in their operations. Additionally, Westlife also has an internal committee to review food nutrition related compliances.	Negative as it has a direct impact on the business operations and brand image of the company
9	Safe & respectful workplaces	Opportunity	A safe workplace minimizes accidents and health risks, protecting employees and customers alike whereas respectful interactions promote teamwork and reduce conflicts, enhancing overall efficiency.	-	Positive
10	Water Conservation	Risk	Water conservation is crucial to meeting environmental regulations, lower operational costs and maintaining business continuity.	The Company has taken several initiatives to reduce water consumption e.g. Usage of waterless urinals, re-use of RO rejected water, Installation of high-water recovery RO system in all restaurants, and usage of spray faucets.	Negative since it leads to operational interruptions caused by water shortages, in addition to reputational damage and penalties due to breach of regulatory norms.
11	Waste Management	Risk	Reducing waste from daily operations is a significant environmental challenge in our industry. Westlife prioritizes proper waste management to mitigate environmental impact, comply with regulations, and meet stakeholder expectations.	The Company strives to reduce waste through packaging optimization, safe disposal practices and operations training. These efforts aim to lower waste handling costs and improve operational efficiency while ensuring strict compliance with ERP requirements.	Negative as it may result in regulatory fines & penalties, higher disposal costs and increased expenses.
12	Climate Action & Energy	Risk	Our business is relatively energy-intensive due to usage of commercial kitchen appliances and high volumes. Dining areas are typically temperature-controlled for customers. High energy production and consumption contribute to environmental impacts, including climate change and air pollution (mainly causing increase in GHG emissions), which have the potential to indirectly, yet materially, impact the results of restaurant operations.	We have optimized our processes to reduce our carbon footprint by adopting energy efficiency upgrades and limit GHG emissions regulations through the use of renewable energy resources like Solar.	Negative as physical assets such as facilities and logistics infrastructure are at risk of damage from extreme weather events, leading to substantial repair and replacement costs. Also, Regulatory changes could result in higher operational expenses and compliance costs.
13	Talent & Benefits	Opportunity	Competitive benefits enhance job satisfaction and loyalty, reducing turnover rates. Investing in talent development ensures a skilled workforce, improving operational efficiency and customer service.	-	Positive

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
14	Risk Management	Risk	Risk Management is important for various stakeholders to ensure management of food safety risks, human capital risks, technological risks, compliance and regulatory risks, among others	Westlife has a comprehensive Enterprise Risk Management system for handling risks right from identifying, analyzing, assessing, controlling, to managing risks. The company is also engaged in the proactive identification and implementation of risks management framework.	Negative since magnitude of risk depends on various incidents of violations.
15	Community Impact	Opportunity	Community impact is crucial for Westlife, as it fosters local goodwill and strengthens brand loyalty. By supporting local initiatives, the company enhances its reputation and aligns with customer values. It also helps in building strong relationships with local stakeholders and authorities. Overall, impactful community involvement ensures sustainable business growth and social responsibility.	-	Positive

Section B: Management and process disclosures

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

Westlife Foodworld's responsible business approach is built on strong governance, ethical conduct, operational excellence and stakeholder trust. Sustainability is embedded across the Company's restaurant operations, supply chain, people practices, customer experience and community initiatives.

Through defined policies, governance mechanisms and review processes, the Company drives accountability across the Nine Principles of the National Guidelines on Responsible Business Conduct. Westlife remains focused on scaling responsibly while creating long-term value for its stakeholders.

S. No.	Principle Description	Reference of Westlife Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	• Code of Conduct for WFL & its subsidiaries • Anti Bribery & Corruption Policy • Standards of Business Conduct • Policy for Determining Materiality of Events or Information • Human Rights Policy • Tax Policy
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• Environment Management Policy • Supplier Conduct Policy • Ethical Marketing Policy
3	Businesses should promote the well-being of all employees.	• Appointment & Remuneration Policy • Occupational Health Safety Policy • Supplier Conduct Policy • Board Diversity Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	• Standards of Business Conduct • Stakeholder Engagement Policy • Policy on Material Subsidiaries • Policy on Dealing with Related Party Transactions
5	Businesses should respect and promote human rights.	• Human Rights Policy • Privacy Statement
6	Businesses should respect, protect, and make efforts to restore the environment.	• Environment Management Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• BRR Policy for Westlife Development Ltd and Its Subsidiaries
8	Businesses should support inclusive growth and equitable development	• Board Diversity Policy • Supplier Conduct Policy • Human Rights Policy • Stakeholder Engagement Policy
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Privacy Statement • Ethical Marketing Policy • Stakeholder Engagement Policy

Note: All the policies mentioned are available on the Company's website and can be accessed at https://www.westlife.co.in/investors/compliance-and-policies/.

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	All the policies of the Company are either approved by the board or the senior management of the company based on the nature of the policy and authority. Additionally, they are placed at the Annual General Meeting of the Shareholders of the Company for their consideration and approval. The results of such voting are published on the stock exchanges.								
	c. Web Link of the Policies, if available	All the policies (except those marked as 'Internal' are available on the company's intranet and are accessible to internal stakeholders) are available on the Company's website: - https://www.westlife.co.in/investors/compliance-and-policies/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Certain policies mentioned in table above covering the principles, P2, P3 & P9 are applicable to Supply Chain partners of the Company								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	Principle 1 - Bureau of Indian Standards (IS14543, IS10500) Principle 2 - Roundtable on sustainable palm oil Principle 6 - Rainforest Alliance, Forest Stewardship Council, Marine Stewardship Program Principle 9 - Food Safety & Standards Authority of India								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has taken the pledge to reach global net-zero greenhouse gas (GHG) emissions by 2050 or earlier through its commitment to the Climate Neutral Now (CNN) initiative. Aim to implement Energy Management Systems in 100% of restaurants by FY30 end.								

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6.	Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	Westlife is committed to: 1) Energy and Water usage optimization - a. As of FY 2025-26, Westlife Foodworld has implemented an Energy Management System (EMS) across 450 restaurants, representing 94% of total operational outlets. The company is targeting 100% implementation across all restaurants by FY30, as part of its broader energy efficiency and climate action strategy. b. Saved 19.4 mn units of electricity through various initiatives like Solar Panels, HVAC, economizer, LED lights, Evaporative coolers etc. c. Saved 16 mn liters of water through waterless urinals, low flow Aerators, RO rejected water re-use, High water recovery RO system d. Conducted periodic internal energy audits; Delivered savings of over 16,000 tons of CO_2 emissions in FY 2025-26 through energy-efficiency initiatives. 2) Waste reduction - a. Over 99% of discarded cooking oil is recycled by converting it to biodiesel b. Eliminated all single use customer facing plastic 3) Sustainable and local sourcing - a. Over 99% of inputs are locally sourced, with 100% Traceability of ingredients back to their farms b. 100% Palm Oil, Paper, Coffee and Fish sustainably sourced 4) Inclusive and Equal Opportunity workplace - a. Ranked among Asia's top 100 Best Large Workplaces by Great Place to Work® b. Around 42% women workforce c. 100% of employees are trained 5) Community service - a. In FY 2025-26, Ronald McDonald House India has supported over 7,300 beneficiaries through its Family Rooms, while its Family House provided more than 2,100 overnight stays in the last six months.								

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)

In FY 2025-26, we continued to advance our Environmental, Social and Governance (ESG) agenda with measurable progress across key focus areas. On the environmental front, over 94% of our restaurants are now equipped with Energy Management Systems, complemented by solar panels, energy-efficient HVAC systems, LED lighting and economizers. Together, these initiatives helped reduce electricity consumption by over 19 million kWh during the year. As a result, we achieved an effective reduction of more than 16,000 tons of CO_2 emissions in FY 2025-26 — equivalent to the annual carbon absorption capacity of over 7.4 lakh mature trees.

Water stewardship remained an important priority for us. Initiatives such as waterless urinals and low-flow aerators continue to help optimize water usage. Cumulatively, these measures have contributed to savings of around 16 million liters of water.

Our efforts towards responsible waste management also continued to gain momentum. We recycled more than 99% of used cooking oil and eliminated 100% of single-use customer-facing plastics. In addition, all paper used for packaging is Forest Stewardship Council (FSC)-certified, supporting our commitment to responsible sourcing and reduced environmental impact.

On the social front, we remain focused on building an inclusive, equitable and supportive workplace. Women now represent 42% of our workforce, underscoring our continued progress on gender diversity. Beyond the workplace, Ronald McDonald House India continues to support thousands of families during critical times, reinforcing our commitment to community wellbeing.

Our ESG initiatives are overseen by a dedicated Social and Corporate Social Responsibility Committee, ensuring strong governance, accountability and sustained long-term impact.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies

Board of Directors

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, Westlife has a dedicated governance framework to oversee its sustainability agenda. A Board-level committee, known as the Sustainability and Corporate Social Responsibility (SCSR) Committee, is responsible for overseeing sustainability strategy, monitoring ESG initiatives, and ensuring compliance with relevant regulations and stakeholder expectations.

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 (P 1 – P 9)	Frequency (Annually/Half yearly/Quarterly/ Any other– please specify) (P 1 – P 9)
Performance against above policies and follow up action	Yes, the performance of the Company is periodically reviewed by the internal committees and Board of Directors. Company performance and any deviations in operation are also communicated to the Board and top management on priority for resolution.	Annually
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	No non-compliance of material nature has been reported. Operational issues are being addressed on an 'ongoing basis as and when identified. Each functional head monitors and ensures compliance applicable to their respective functions.	Quarterly

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
No								

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

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

Section C: Principle wise performance disclosure

Westlife Foodworld's principle-wise disclosures reflect its commitment to building a responsible, future-ready and stakeholder-centric business. As a leading QSR operator in West and South India, the Company integrates food safety, customer trust, employee well-being, resource efficiency, responsible sourcing and community impact into its way of doing business.

The following section presents Westlife's performance across the nine NGRBC Principles, along with the Sustainable Development Goals supported through its business practices and sustainability initiatives.

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

Westlife Foodworld is committed to conducting business with integrity, transparency and accountability. Strong governance practices, defined policies, internal controls and grievance mechanisms enable responsible decision-making across the organisation.

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	4	• Business Strategy • Marketing, Finance, Supply Chain • Talent management • Real Estate Development • Governance & Risk Monitoring • ESG	100%
Key Managerial Personnel (KMP)	4	• Corporate Laws • Governance • Finance & Accounts	100%
Employees other than BoD and KMPs	69	• Business Partnering • Data & Analytic Mindset • Maintaining & Building Professional Influential Relationships • Strategic Thinking • Condition Based Consulting • Leadership Values & Presence • Addressing Emotions at Workplace • Building Effective Team • Resilience through Change • Effective Decision Making	100%
Workers	N. A		

Note:

1. Westlife has customized e-learning modules on health and safety, which all employees must complete upon joining. Store employees also receive hands-on health and safety training at stores.
2. Westlife streamlined its training modules and conducted multiple sessions across key programs to improve reach and effectiveness.
3. Westlife ensures anti-corruption awareness and training for all employees, including the Board of Directors and KMP. The Board and senior management oversee company policies, reinforcing ethical conduct across the organization.
4. Westlife also acts on board evaluation outcomes by making necessary changes to the composition of its highest governance body, ensuring effective leadership.

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

During the FY 2025–26, there were no instances of material fines, penalties, punishments, awards, compounding fees, or settlement amounts paid.

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 institution
Not applicable	Not applicable

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

Yes. Westlife has a dedicated Anti-Bribery and Anti-Corruption Policy and also covers these principles under its Standards of Business Conduct. These policies set out the Company's zero-tolerance approach towards bribery, corruption, misappropriation and fraud, and reflect its commitment to ethical, fair and transparent business practices.

The policies apply to directors, employees and people associated with WFL, and require them to comply with applicable laws, avoid any activity that may lead to bribery or corruption, and report actual or suspected violations through the Vigil and Whistle-blower mechanism. Further, 100% of WFL's operations are assessed for corruption-related risks, which are also covered under the Company's ERM framework.

Further information on the Company's policies and governance practices can be accessed through our official website:

Standard of Business Conduct: https://www.westlife.co.in/wp-content/uploads/2024/12/Standards-of-Business-Conduct.pdf

Anti-Bribery and Anti-Corruption Policy: https://www.westlife.co.in/wp-content/uploads/2024/12/Anti-Bribery-Corruption-Policy.pdf

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

Case details	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Not Applicable	

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

Not applicable.

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

	FY 2024-25	FY 2024-25
Number of days of accounts payables	53	49*

Note: Cost of goods or services procured includes purchases and other expenses.

*FY 2024-25 figures have been restated due to a change in the calculation methodology.

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	N. A	N. A
	b. Number of dealers / distributors to whom sales are made	N. A	N. A
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A	N.A
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.39	0.01*
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Note: *FY 2024-25 figures have been restated to disclose related-party loans as a proportion of total loans, instead of the absolute loan amount reported last year.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
During the year, we conducted 4 training & awareness programmes covering aspects of SCHR, Digital Tools and sensory evaluation of veg, non-veg and bakery products	**SEDEX SMETA 4 Training** We trained our suppliers about SEDEX SMETA 4 pillar audit requirements which is part of our Supply Chain Human Rights (SCHR) requirements, emphasizing on maintaining business integrity, abstaining from any forms of labor exploitation, managing environmental impact, and ensuring a safe and secure workplace. **Sensory Evaluation** We conducted sensory evaluation workshops and trainings for Potato products, Non Veg Products, Soft Serve, Buns, and Formulated products **Digital Support** Training suppliers on the digital tools like OnPoint, SIM ensures that they are better prepared to meet the highest standards of efficiency, quality, and compliance.	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. Westlife has processes in place to avoid and manage conflicts of interest involving members of the Board. The Company's Standards of Business Conduct covers conflicts of interest, disclosures, compliance, governance and internal controls, and guides relevant stakeholders in identifying and managing actual or potential conflicts.

Further, the Company's Related Party Transactions Policy sets out a structured review and approval process for related party transactions, including approval by the Audit Committee, as applicable. These mechanisms help ensure that potential conflicts are disclosed, reviewed and managed transparently.

Further information on the Company's policies and governance practices can be accessed through our official website:

Standard of Business Conduct: https://www.westlife.co.in/wp-content/uploads/2024/12/Standards-of-Business-Conduct.pdf

Policyondealingwithrelatedpartytransactions:https://www.westlife.co.in/wp-content/uploads/2024/08/Policy-Materiality-of-and-Dealing-with-RPT-WFL.pdf

Principle 2: Businesses should provide goods and services in a manner that is Sustainable and Safe

Westlife's promise to customers is built on safe, high-quality and reliable food experiences. The Company integrates food safety, quality assurance, responsible sourcing and operational efficiency across its restaurant ecosystem.

3 GOOD HEALTH AND WELL-BEING 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 15 LIFE ON LAND

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	The Company does not incur any significant Research and Development expenses. However, it undertakes strategic partnerships with value chain partners to drive innovation across products, processes and sustainability-linked initiatives.		
Capex	The Company continues to undertake sustainability-linked capex as part of its broader restaurant and operational investments, including initiatives related to solar power, energy efficiency and water conservation. Since these costs are embedded within overall capex, they are not separately identifiable or allocated.		

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

Yes. Westlife has procedures in place for sustainable sourcing and engages with suppliers to align them with the Company's sustainability goals and responsible business practices. The Company's Supplier Code of Conduct sets out expectations for suppliers on ethical, environmental and responsible conduct across the supply chain.

Westlife sources RSPO-certified palm oil, Rainforest Alliance/UTZ-certified coffee, fish from certified sustainable sources and FSC-certified paper for packaging. Agri-produce is also sourced indigenously from farms adopting sustainable agriculture practices.

Further information on the Company's policies and governance practices can be accessed through our official website:

Supplier Code of Conduct: https://www.westlife.co.in/wp-content/uploads/2024/12/Supplier-Conduct.pdf

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

100% of palm oil, paper, coffee and fish were sourced sustainably.

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

The Company prioritises responsible waste management and disposal in compliance with applicable regulatory requirements. Given the nature of its QSR operations, end-of-life management primarily relates to packaging and operational waste generated across restaurants. Westlife's Environment Management Policy also outlines its focus on waste minimisation, circularity, and responsible disposal.

a. **Plastics, including packaging:**

Westlife complies with applicable Extended Producer Responsibility (EPR) requirements for plastic packaging waste. The Company has eliminated 100% of its customer-facing single-use plastic and continues to transition towards paper-based and sustainable packaging solutions. Further, 100% of packaging carries information on safe and responsible disposal or recycling.

b. **E-waste:**

The Company does not generate any material e-waste as part of its operations.

c. **Hazardous waste:**

Hazardous waste, wherever generated, is managed in accordance with applicable norms. Cleaning chemicals are used only for operational hygiene and sanitation purposes, with relevant teams trained on safe handling, storage and usage protocols.

d. **Other waste:**

Municipal waste generated at restaurants is segregated into wet and dry waste and handed over to authorised municipal agencies or approved waste handlers for appropriate disposal. Used cooking oil is collected through authorised partners, with more than 99% channelled for conversion into biodiesel.

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 to the Company's activities. Westlife is registered under the EPR framework as per the guidelines of the Central Pollution Control Board and complies with applicable rules and regulations for plastic waste management. The Company's waste collection and disposal plan is aligned with the EPR plan submitted to the Pollution Control Boards, and plastic waste is disposed of as per assigned targets.

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)?**

Even though Westlife does not have a formal life cycle assessment, we have well documented procedures, SOPs, and internal processes across key functions, which help us to keep track of our products throughout the course of its lifecycle.

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.**

Even though there is no formal life cycle assessment being done, through our robust operational SOPs & systems, we continuously monitor the social/ environmental risks and concerns arising from production or disposal of food and packaging and strive to resolve them immediately.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Due to nature of our business operations, we do not use any recycled food or packaging material.		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	N. A	686	0	N. A	N. A	0
E-waste	N. A	N. A	0	N. A	N. A	0
Hazardous waste	N. A	N. A	0	N. A	N. A	0
Other waste*	N. A	1486	0	N. A	1457	0

* Other waste includes Used Cooking Oil

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. The Company's core business involves sale of consumable food and beverage products; therefore, reclaiming products at the end of life is not applicable. Packaging waste is managed through responsible disposal and recycling mechanism in line with applicable regulatory requirements.	

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

Westlife's people are central to its service culture and growth. The Company invests in employee safety, training, inclusion, engagement and career development, while creating meaningful employment opportunities across its restaurant network.

Essential Indicators

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

Category	Total(A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number(B)	%(B/ A)	Number(C)	%(C/A)	Number (D)	% (D/A)	Number(E)	%(E/ A)	Number(F)	%(F/ A)
Permanent Employees											
Male	6125	6125	100%	6125	100%	0	0%	6125	100%	0	0%
Female	4348	4348	100%	4348	100%	4348	100%	0	0%	0	0%
Total	**10473**	**10473**	**100%**	**10473**	**100%**	**4348**	**42%**	**6125**	**58%**	**0**	**0%**
Other than Permanent Employees											
Male						Nil					
Female											
Total											

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

Category	Total(A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number(B)	%(B/ A)	Number(C)	%(C/A)	Number (D)	% (D/A)	Number(E)	%(E/ A)	Number(F)	%(F/ A)
Permanent Employees											
Male	Not applicable										
Female											
Total											
Other than Permanent Employees											
Male	Not applicable										
Female											
Total											

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.05%	NA

2. Details of retirement benefits.

The company provides retirement benefits to its employees as following:

- Employees are enrolled under employees' provident fund scheme as per The Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
- Company provides gratuity benefits to its employees as per the provision of the Payment of the Gratuity Act, 1972.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	NA	Yes	100	NA	Yes
Gratuity	100	NA	Yes	100	NA	Yes
ESI	93*	NA	Yes	100	NA	Yes

*Remaining employees are covered under Mediclaim.

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, our office and most of our stores are accessible to differently abled employees using wheelchairs.

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. Westlife has a Human Rights Policy that covers equal treatment and equal employment opportunities for all employees. The policy reinforces the Company's commitment to providing a workplace free from discrimination, harassment and unfair treatment, and seeks to ensure equal opportunities across the organisation. It also commits to equal pay, fair wages and compliance with applicable laws and industry practices.

   In addition, Westlife's Standards of Business Conduct covers diversity, equity and inclusion, human rights, respect and dignity, and discrimination and harassment, further strengthening its commitment to an inclusive and respectful workplace.

   Further information on the Company's policies and governance practices can be accessed through our official website:

   Human Rights Policy: https://www.westlife.co.in/wp-content/uploads/2024/12/Human-Rights-Policy.pdf

   Supplier Code of Conduct: https://www.westlife.co.in/wp-content/uploads/2024/12/Supplier-Conduct.pdf

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

Gender	Permanent employees		Permanent workers*	
	Return to work rate	Retention rate*	Return to work rate	Retention rate
Male	100%	68%	NA	NA
Female	100%	52%	NA	NA
Total	**100%**	**62%**	**NA**	**NA**

*Retention rate has been calculated considering employees who completed one year after resuming from maternity/paternity leave.

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

Permanent workers	Yes. Westlife has grievance redressal mechanisms for permanent employees. Employees can raise concerns through multiple channels, including anonymous letters submitted through prepaid envelopes available at Company stores, as well as through the designated email ID: pal@mcdonaldsindia.com. The Company further facilitates personal feedback sessions across all stores to identify and address any grievances among store employees. In addition, Westlife's Standards of Business Conduct encourages open communication and provides protection against retaliation. The Company also has a Vigil & Whistleblower Policy to report concerns relating to malpractice, compliance or ethical violations. Further, workplace harassment-related concerns are addressed through the Company's POSH mechanism, as applicable. The effectiveness of these mechanisms is monitored through regular feedback and internal reviews, and corrective actions are implemented wherever required.
Other than permanent workers	
Permanent employee	
Other than permanent employee	

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

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

Note: Since there are no workers employed by Westlife, there is no union as defined by law.

8. Details of training given to employees and workers:

The Company prioritizes continuous development of human resources across all levels, reflecting its strong commitment to employees' professional growth and career progression.

Category	FY 2025-26					FY 2024-25				
	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)
Permanent Employees										
Male	6,125	6,125	100%	6,125	100%	6,853	6,853	100%	6,853	100%
Female	4,348	4,348	100%	4,348	100%	4,291	4,291	100%	4,291	100%
Total	**10,473**	**10,473**	**100%**	**10,473**	**100%**	**11,144**	**11,144**	**100%**	**11,144**	**100%**
Permanent Workers										
Male	N. A									
Female										
Total										

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

The Company prioritizes continuous performance management and career development for employees through regular reviews. It supports professional growth through structured performance evaluations, tailored development plans, and targeted skill-enhancement initiatives.

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	6,125	6,125	100%	6,853	6,853	100%
Female	4,348	4,348	100%	4,291	4,291	100%
Total	**10,473**	**10,473**	**100%**	**11,144**	**11,144**	**100%**
Permanent Workers						
Male	N. A					
Female						
Total						

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, what is the coverage of such a system?

- Yes. Westlife Foodworld has implemented a structured Occupational Health and Safety Management System across its restaurants and offices. The system is guided by the Company's Occupational Health and Safety Policy, which applies to employees, contractors and individuals under the Company's supervision. It covers compliance with applicable OHS regulations, risk assessment, hazard management, emergency preparedness, worker participation, training and awareness.
- The system is supported by defined SOPs, mandatory health and safety training, periodic audits, mock drills and infrastructure controls. Coverage includes food safety, fire safety, workplace safety, hygiene and sanitation, equipment handling, emergency response and employee well-being. Store employees are provided hands-on training, protective gear such as gloves and caps, first-aid access, fire management systems, non-slippery flooring and regular shift breaks.
- The Company also supports employee well-being through health check-ups, yoga and meditation sessions, mental health and ergonomics webinars, nutrition sessions, parental health insurance benefits, among various others.

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

Work-related hazards are identified and assessed through regular risk assessments, audits, inspections, preventive maintenance checks and operational reviews across restaurants and offices. These assessments cover key areas such as facility cleanliness, food handling, equipment maintenance, fire safety, workplace hygiene, safe working conditions and emergency preparedness. Any gaps identified are addressed through corrective actions, employee training, process improvements and follow-up reviews.

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

Yes. Employees and workers can report work-related hazards or unsafe conditions to the restaurant manager or through defined escalation channels. The Company encourages open communication and worker participation in identifying and addressing health and safety risks.

Westlife also conducts awareness programmes and mock drills for emergency scenarios, enabling employees and workers to respond appropriately and remove themselves from hazardous situations, where required.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Westlife prioritizes the health and safety of the employees through a comprehensive set of measures. We ensure that our employees have ready access to first aid and medical kits both within our office premises and at our restaurant locations. Furthermore, we provide coverage under the Employees' State Insurance Corporation (ESIC) for our employees and their families, ensuring that they receive necessary medical support in case of any incidents.

For those individuals who are not covered by ESIC, our company offers group insurance, extending coverage for non-occupational medical and healthcare services. In addition to insurance coverage, we facilitate regular complimentary doctor consultations for our employees, emphasizing preventive healthcare and early intervention. We also prioritize staff well-being by allocating dedicated recreational spaces in every restaurant and ensuring regular breaks during shifts to promote relaxation and rejuvenation.

Moreover, Westlife is committed to promoting holistic health among our employees through various initiatives. These include organizing sessions on physical and mental well-being, such as yoga and ergonomics, aimed at fostering a healthy work-life balance and enhancing overall employee satisfaction and productivity.

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

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

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

Westlife has implemented structured measures to ensure a safe and healthy workplace across its restaurants and offices. Guided by its Occupational Health and Safety Policy, the Company follows defined SOPs, safety protocols, training programmes, audits and risk assessments to identify and address workplace hazards.

Key safety measures include fire management systems, emergency drills, preventive maintenance checks, security deployment, non-slippery flooring, first-aid access, and protective gear such as gloves and caps for store employees.

Westlife also supports employee well-being through health check-ups, yoga and meditation sessions, mental health workshops, ergonomics webinars, nutrition sessions, regular shift breaks and access to medical support, reinforcing its commitment to a safe, healthy and supportive workplace.

Further information on the Company's policies and governance practices can be accessed through our official website:

Occupational Health & Safet Policy: https://www.westlife.co.in/wp-content/uploads /2024/12/Occupation-Health-Safety-Policy.pdf

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	N.A	0	0	NA
Health & Safety	0	0	N.A	0	0	N.A

14. Assessments for the year:

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices Working Conditions	100% of our workplaces, including corporate office and restaurants, are covered. Westlife undertakes continuous assessments through internal reviews, statutory inspections and third-party checks, wherever applicable. Company officials periodically review health and safety practices and working conditions across restaurants to ensure compliance with standards on facility cleanliness, food handling, equipment maintenance, fire safety and workplace hygiene. In addition, the Company tracks QSC - Quality, Service and Cleanliness, across every restaurant, enabling regular monitoring, timely corrective actions and consistent workplace standards. The process is supported by Westlife's Occupational Health and Safety framework, which covers risk assessment, hazard management, emergency preparedness, training and awareness

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.**

    Westlife Foodworld Limited follows a preventive and risk-based approach to health and safety, guided by its Health & Safety Policy and standardized SOPs aligned with globally accepted practices. No safety-related incidents were reported during FY 2025-26. The Company continues to undertake regular internal assessments and audits to proactively identify and mitigate risks related to workplace safety and working conditions.

    In the event of any incident, a structured framework involving prompt reporting, root cause analysis, and implementation of corrective and preventive actions is followed under central oversight. These actions include process improvements, awareness initiatives, medical assistance (where required), and periodic updates to SOPs to embed learnings.

    Employee training remains a key pillar of risk mitigation. All crew members undergo mandatory onboarding assessments covering food safety, health & safety, and hygiene practices, with successful completion linked to role readiness. Additionally, monthly trainings and quarterly fire safety drills are conducted to strengthen awareness and emergency preparedness.

    All restaurants are equipped with fire detection and suppression systems. Store managers conduct periodic health & safety audits and implement time-bound action plans to address identified gaps. No major fire or safety incidents were recorded during the year, reflecting the effectiveness of the Company's safety framework.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). -**

   Yes. The employees are covered under Insurance schemes of the Company. Westlife provides a range of benefits to foster an inclusive environment for its workforce. In addition to offering mandated benefits like PF and ESIC, we go the extra mile to support our staff by granting access to essential non-occupational medical and healthcare services through term insurance benefits, Mediclaim, Group accident policies and regular complimentary doctor consultations.

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

   Westlife has a continuous reconciliation mechanism whereby; it checks the compliance of statutory due payments such as Goods & Service Tax (GST) by value chain partners before initiating the payments of its purchase orders.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employee	0	0	0	0
Worker	N. A	N. A	N. A	N. A

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

   Westlife endeavors to create opportunities for post-retirement employment that accommodate the individual's preferences by supporting retiring employees by providing comprehensive financial assistance and exploring alternative roles that align with both their skills and preferences.

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

   Westlife evaluates its value chain partners through an annual Supply Chain Human Resources Audit (SCHRA). The audit covers key areas including compliance with labour laws, business integrity, working hours, workplace conditions, environmental management, and adherence to ethical business practices.

   During FY 2025-26, over 95% of value chain partners (by value of business) were assessed under the SCHRA framework. Identified gaps were addressed through corrective action plans, and follow-up reviews to ensure closure and continuous improvement. Additionally, all supplier contracts incorporate clauses requiring compliance with applicable laws and alignment with the Company's standards on labour, environmental, and ethical practices.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Over 95%
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   The observations noted during the SCHR (SMETA 4 pillar audits) have been appropriately addressed and no relationship has been terminated.

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

Westlife actively engages with stakeholders to understand expectations, address concerns and strengthen trust. Structured engagement and grievance redressal mechanisms help the Company remain responsive, transparent and aligned with stakeholder priorities.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Essential Indicators

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

   Westlife Foodworld Limited identifies its key stakeholder groups through a structured materiality assessment and ongoing stakeholder engagement process. Stakeholders are mapped based on their relevance to the Company's operations, value chain, strategic priorities, and the extent to which they are impacted by or can influence business outcomes.

   In FY 2023-24, Westlife conducted a materiality assessment covering key internal and external stakeholders, including employees, customers, suppliers, investors, NGO partners, and media partners. Inputs were gathered to understand their expectations, concerns, and priorities in relation to the Company's business and sustainability agenda.

   The insights from this exercise help Westlife identify and prioritize key stakeholder groups and material topics. These inputs are integrated into business strategy, risk management, and sustainability initiatives, supporting responsible decision-making and long-term value creation.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	• Email, SMS, Newspaper, Pamphlets, Advertisement, Meetings, Website, Mobile Apps. • We engage with our customers in person when they visit our outlets and provide them the maximum convenience	Daily basis	• Food Quality and Safety • Customer experience • New products and offers • Critical incident reporting
Government/ Competent Authorities	No	• Emails, Regulatory filings, Meetings. • We engage in the audits of our stores by regulatory authorities to ensure good manufacturing practice (GMP)and regulatory compliances. • We participate in industry bodies through responsible opinion articulation. • Reports and interactions aimed at confirming legislative and regulatory compliance policies and processes	Regularly	• Compliances and regulatory filings • Audits • Industry needs and trends
Employees	No	• Direct engagement, Email, SMS, Meetings, Notice Board, Website and intranet portal. • Training, learning and development Employee wellness initiatives	Daily basis	• Business operations • Career prospects • Learning and development • Trainings and policies
Suppliers	No	• Email, SMS and regular meetings • Conducting training programs and audits	Regularly	• Product and process innovation • Supply chain efficiencies • Food safety and quality standards • Business continuity • Audits • ESG

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors & funders	No	• Investor presentations of quarterly results • Stock exchange announcements, media releases and quarterly results • Annual General Meetings Investor relations section of the company's website	Regularly	• Business performance • Business strategy and prospects • Governance • Risks • Industry trends
Communities	Yes, in terms of CSR activities	• Meetings with community members • Media and Advertising across various formats • Mobile Apps and messages • Leveraged Ronald McDonald House Charities to support terminally ill kids and families.	Regularly	• CSR activities • Local community concerns • Employment • Health, safety and quality

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 feedback from such consultations is provided to the Board.**

   Westlife engages with stakeholders on economic, environmental and social matters through ongoing interactions led by relevant business functions. Inputs from these engagements are reviewed internally and key matters are escalated to senior management and relevant committees before being placed before the Board, as required.

   The Stakeholders Relationship Committee oversees stakeholder-related matters, including identified concerns, risks and mitigation plans. In addition, the Sustainability & CSR Committee supports oversight of ESG and CSR priorities and helps integrate sustainability considerations into strategic decision-making. Board members also periodically engage with operations, including store visits, to interact with employees and customers and better understand ground-level perspectives.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

   Yes, stakeholder consultation is actively used to support the identification and management of environmental and social topics. Through a structured materiality assessment, inputs were gathered from both internal and external stakeholders to identify the most relevant environmental, social, and governance areas for the organization.

   Key topics marked as high priority such as food safety, human rights, safe and respectful workplaces, and diversity and inclusion have informed various sustainability-related policies and practices. Based on stakeholder input, the organization is also focusing on areas such as climate action, water management, and responsible sourcing to strengthen its environmental and social performance.

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

   Ronald McDonald House India primarily serves vulnerable and marginalized families of seriously ill children who travel from underserved and low-income communities to access critical medical treatment in urban centers. These families often face significant emotional, financial, and logistical challenges.

Key challenges faced are:

- Financial strain due to prolonged medical treatments and accommodation costs
- Emotional stress and lack of psychosocial support
- Lack of access to safe, hygienic, and proximate accommodation near hospitals
- Nutritional and daily living challenges for caregivers accompanying the child

Actions taken:

To address these concerns, Ronald McDonald House India has implemented the following measures:

Free accommodation and essential services: Through its three projects the organization provides safe, hygienic, and no-cost accommodation facilities close to treatment centres, significantly reducing the financial burden on families.

Holistic care and support: Beyond shelter meals, recreational spaces, counselling support, and a caring environment is offered to improve the emotional well-being of both children and caregivers.

Proximity to treatment: The Family Room model within hospitals ensures that caregivers remain close to their children during treatment, particularly critical in high-risk medical situations.

Community-building initiatives: The organization fosters a sense of community among families, enabling peer support and shared resilience during difficult periods.

Responsive programme improvements: Feedback from families is actively used to refine services, enhance infrastructure, and introduce relevant support interventions.

Through these sustained efforts, Ronald McDonald House India continues to address the needs of marginalised stakeholders with dignity, empathy, and a commitment to equitable access to care.

Principle 5: Businesses should respect and promote human rights

Westlife is committed to respecting human rights across its operations and value chain. The Company promotes dignity, fairness, equal opportunity, non-discrimination and workplace safety through its policies, practices and people-first culture.

5 GENDER EQUALITY · 8 DECENT WORK AND ECONOMIC GROWTH · 10 REDUCED INEQUALITIES · 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	10,473	10,473	100%	11,144	11,144	100%
Other than permanent	0	0	0	0	0	0
Total Employees	**10,473**	**10,473**	**100%**	**11,144**	**11,144**	**100%**
Workers						
Permanent	N. A					
Other than permanent						
Total Workers						

Note: During the year, all employees have been provided training on all aspects of human rights, policy and procedure, prevention of sexual harassment and whistle blower policy etc.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	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	10,473	0	0%	10,473	100%	11,144	0	0%	11,144	100%
Male	6,125	0	0%	6,125	100%	6,853	0	0%	6,853	100%
Female	4,348	0	0%	4,348	100%	4,291	0	0%	4,291	100%
Other than Permanent	N. A									
Workers										
Permanent	N. A									
Male										
Female										
Other than Permanent										

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

Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	₹ 7,00,000	2	₹ 7,40,000
Key Managerial Personnel (KMP)	3	₹ 2,04,17,220	0	-
Employees other than BoD and KMP	6,121	₹ 2,07,917	4,347	₹ 2,03,224.32
Workers	N. A			

Note:

1. *BoD remuneration consists only of the sitting fees payable to members of the Board for attending Board and Committee meetings. Sitting fees are uniform for all Directors. Data as of March 31, 2026.
2. Apart from fixed elements of remuneration and benefits, each individual is eligible for a Performance Bonus, which is tied to both their personal performance and the Company's

overall performance. Additionally, they are eligible for Long Term Incentives, such as Employee Stock Options, as determined by the Committee or the Board. These incentives are linked to individual performance, sustainability goals and the Company's overall performance.

3. ^ KMP remuneration consists of sitting fees paid by WFL and salary by HRPL (wholly owned subsidiary)
4. The NRC determines the remuneration of the KMP and recommends it to the Board for approval. The remuneration is set based on the industry benchmarks relevant to WFL. This approach ensures we attract and retain talent with competitive compensation.
5. $ Median includes Gross Salary excluding Retirals. The number of employees include Part Time Store Employees however the remuneration has been normalized for comparability.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	36%	33%

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)

Westlife has established grievance redressal mechanisms to address concerns raised by stakeholders, including those related to human rights, ethical conduct, discrimination, harassment, health and safety, and fair treatment.

The process is guided by the Company's Standards of Business Conduct and Human Rights Policy, which emphasize dignity, non-discrimination, respect, open communication, and protection against retaliation. Employee-related concerns are primarily handled by the Human Resources function and are resolved through defined internal channels. Matters requiring further attention are escalated through the leadership hierarchy and, where necessary, to the Board or relevant committees.

The Company also has a Board-approved Vigil & Whistleblower Policy, enabling employees and Directors to report unethical behavior, suspected fraud, violations of the Code of Conduct, or other misconduct, with safeguards against victimization for concerns raised in good faith.

During FY 2025-26, there were no critical concerns reported that impacted the Company's operations.

Further information on the Company's policies and governance practices can be accessed through our official website:

Standards of Business Conduct: https://www.westlife.co.in/wp-content/uploads/2024/12/Standards-of-Business-Conduct.pdf

Human Rights Policy: https://www.westlife.co.in/wp-content/uploads/2024/12/Human-Rights-Policy.pdf

Vigil & Whistleblower Policy: https://www.westlife.co.in/wp-content/uploads/2024/08/Vigil-Whistleblower-Policy.pdf

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

Westlife follows a two-step approach to addressing human rights grievances to ensure swift and appropriate resolution. Initially, individuals are encouraged to raise their concerns with the HR team, which is equipped to handle such matters effectively and in accordance with established protocols.

However, should the grievance remain unresolved at the HR level, it will be escalated to the leadership team and the board to review the grievance, assess any actions taken so far, and determine a course of action to achieve a satisfactory resolution in alignment with the company's values and commitment to human rights.

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

Aspect	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	5	0	-	5	0	-
Discrimination at workplace	No complaints have been received under these categories					
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	5	5
Complaints on POSH as a % of female employees / workers	0.11%	0.12%
Complaints on POSH upheld	0	3

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

Westlife fosters a culture of respect, equality and zero tolerance to provide a safe and respectful work environment for all employees. Westlife's employees have the right to work in a place that is free from harassment, abuse, or acts or threats of physical violence. In cases of discrimination or harassment complaints, the company maintains complete anonymity for both the details of the complaint and the identity of the complainant, providing full protection to the individual who has raised the concern.

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

Yes, all the business agreements and contracts which are entered into by the Company with any party include relevant clauses on the affirmation of applicable regulatory requirements which include human rights.

10. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%*
Forced labor	100%*
Sexual harassment	100%*
Discrimination at workplace	100%*

Note: *Assessed by Entity

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

No observation is identified, hence corrective action is not applicable. However, being a responsible company, we ensure continuous monitoring and capability building of internal and external stakeholders on the aspects mentioned above.

Leadership Indicators

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

During the reporting period, no human rights-related grievances or complaints were received that necessitated changes to the Company's business processes. However, the Company continues to reinforce its human rights framework through policy implementation, employee awareness initiatives, and established grievance reporting channels to ensure timely and appropriate resolution of any concerns.

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

We uphold the principles of respecting human rights by ensuring adherence to our Standards of Business Conduct, applicable to all our employees. Moreover, our Supplier Code of Conduct articulates our expectations regarding human rights and encourages our suppliers to align with these standards. Every supplier is also evaluated under our Supply Chain Human Resource Audits which covers aspects of Human rights, however no formal Human rights due diligence is conducted.

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

Yes, our office and many stores' premises are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Over 95% of value chain partners (by value of business done with such partners) were assessed for the given parameters. Supply Chain Human Rights (SCHR) audit is conducted every year for our value chain partners wherein we cover evaluations of aspects such as compliance with labour laws, workplace environment, environmental management, working conditions and adherence to ethical business practices. Business agreements and contracts with any party include relevant clauses on the affirmation of applicable regulatory requirements, which include most of these aspects.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable, as during the reporting period, no significant risks or concerns were identified.

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

Westlife is focused on reducing its environmental footprint through energy efficiency, water conservation, waste management and responsible resource use. The Company continues to advance sustainable practices across its restaurant operations.

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	345	381
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	345	381
From non-renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	3,59,510	3,38,378
Total fuel consumption (E)	GJ	1,37,017	1,42,431
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	4,96,527	4,80,809
Total energy consumed (A+B+C+D+E+F)	GJ	**4,96,872**	**4,81,190**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/ mn (₹)	**18.9**	**19.4**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/ mn ($)	**384.9**	**398.4**
Energy intensity in terms of physical output (Total energy consumed / Average number of restaurants)	GJ/ restaurants	**1,084.9**	**1,152.6***

Note:

1. An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.
2. PPP adjusted turnover has been computed using India's conversion factor, published by the International Monetary Fund's implied conversion rate for FY 2025-26.
3. Average number of restaurants is calculated as the simple average of the number of restaurants operational at the beginning and at the end of the financial year.

*FY 2024-25 figure have been restated due to a change in the reporting metric.

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. Westlife is not covered under the ambit of PAT Scheme.

3. **Provide details of the following disclosures related to water**

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	5,17,798	5,04,371
(ii) Groundwater	KL	4,23,653	4,12,667
(iii) Third party water	KL	-	0
(iv) Seawater / desalinated water	KL	-	0
(v) Others	KL	-	0
Total volume of water withdrawal (i + ii + iii + iv + v)	KL	**9,41,451**	**9,17,039**
Total volume of water consumption#	KL	**1,88,290**	**1,83,408**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/mn (₹)	**7.2**	**7.4***
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/mn ($)	**145.9**	**151.9***
Water intensity in terms of physical output (Total water consumption / Average number of restaurants)	KL/ restaurants	**411.1**	**439.3***

Note:

1. An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.
2. PPP adjusted turnover has been computed using India's conversion factor, published by the International Monetary Fund's implied conversion rate for FY 2025-26.
3. Average number of restaurants is calculated as the simple average of the number of restaurants operational at the beginning and at the end of the financial year.

*FY 2024-25 figures have been restated due to a change in the calculation methodology.

Estimated assuming that 20% of the total water withdrawn is consumed.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(ii) To Groundwater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(iii) To Seawater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify the level of treatment	KL	-	-
(iv) Sent to third-parties	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(v) Others	KL	7,53,161	7,33,631
- No treatment	KL	7,53,161	7,33,631
- With treatment – please specify level of treatment	KL	0	0
Total water discharged	KL	**7,53,161**	**7,33,631**

Note: An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.

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

Westlife has not implemented a Zero Liquid Discharge mechanism. However, the Company undertakes various initiatives to reduce water consumption across its operations. These include installation of high-water recovery reverse osmosis systems, waterless urinals, and low-flow aerators in restaurants. Collectively, these measures have contributed to water savings of approximately 56 million liters till date.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	µg/m^3	NIL	
Sox	µg/m^3		
Particulate matter (PM 10)	µg/m^3		
Persistent organic pollutants (POP)	tones/ annum		
Volatile organic compounds (VOC)	tones/ annum		
Hazardous air pollutants (HAP)	tones/ annum		
Others – Process Emission (HCL)	mg/Nm^3		
Acid Mist	mg/Nm^3		

Note: An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Scope 1	Metric tons of CO_2 equivalent	14,359	14,723
Scope 2	Metric tons of CO_2 equivalent	70,903	68,334
Total Scope 1 and Scope 2 GHG emissions	Metric tons of CO_2 equivalent	**85,262**	**83,057**
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/ mn (₹)	**3.2**	**3.4**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emissions 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_2e/ mn ($)	**66.1**	**68.8**
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions / Average number of restaurants)	tCO_2e/ restaurants	**186.2**	**198.94***

Note:

1. An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.
2. PPP adjusted turnover has been computed using India's conversion factor, published by the International Monetary Fund's implied conversion rate for FY 2025-26.
3. Average number of restaurants is calculated as the simple average of the number of restaurants operational at the beginning and at the end of the financial year.

*FY 2024-25 figure have been restated due to a change in the reporting metric.

The Scope 1 calculations (CH4, CO2, N2O, HFCs) are from the fuel usage and fugitive emissions from refrigerants at our stores. Scope 2 calculations are from electricity consumption. Further, Scope 1 and 2 calculations are undertaken using guidelines and emissions factors prescribed by globally accepted frameworks and standards such as GHG Protocol and Emissions factor from IPCC & DEFRA. The emissions have been consolidated using 100% financial control approach.

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

Yes. Westlife demonstrates its commitment to reducing greenhouse gas emissions through focused initiatives aimed at increasing the use of renewable energy and improving energy efficiency across its operations. A key initiative in this regard is the deployment of open access solar power, which enables the Company to increase the share of renewable energy in its electricity consumption and reduce Scope 2 emissions. The Company is also installing rooftop solar panels at select restaurants, where feasible. In addition, Westlife continues to undertake energy-efficiency initiatives across its restaurant operations, including Energy Management Systems, LED lighting, motion sensors, economisers, evaporative coolers and replacement of inefficient HVAC systems with energy-efficient, EMS-controlled units. The Company has also transitioned from conventional fuels to cleaner alternatives such as Piped Natural Gas, thereby helping reduce Scope 1 emissions. Collectively, these initiatives support lower energy consumption, improved operational efficiency and reduction in greenhouse gas emissions.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	47	45
E-waste (B)	MT	-	-
Bio-medical waste (C)	MT	-	-
Construction and demolition waste (D)	MT	-	-
Battery waste (E)	MT	-	-
Radioactive waste (F)	MT	-	-
Other Hazardous waste. Please specify, if any. (G)	MT	-	-
Food & Beverage waste (G.1)	MT	1,850	2,471
Paper waste (G.2)	MT	1,518	1,481
Oil Waste (G.3)	MT	1,486	1,457
Other Non-hazardous waste generated (H)	MT	-	-
Total (A+B+C+D+E+F+G+H)	MT	**4,901**	**5,454**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/ mn (₹)	**0.19**	**0.22**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/ mn ($)	**3.80**	**4.5**
Waste intensity in terms of physical output (Total waste generated / Average number of restaurants)	MT/ restaurants	**10.70**	**13.06***

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category	Unit	FY 2025-26	FY 2024-25
(i) Recycled (Oil & Plastic)#	MT	2,172	1,457
(ii) Re-used	MT	-	-
(iii) Other recovery operations	MT	-	-
Total	**MT**	**2,172**	**1,457**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	Unit	FY 2025-26	FY 2024-25
(i) Incineration	MT	-	-
(ii) Landfilling	MT	-	-
(iii) Other disposal operations^	MT	3,415	3,997
Total	**MT**	**3,415**	**3,997**

Note:

1. An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.
2. Food, Beverage, Paper and Plastic waste is generated at restaurant level and estimated using procurement and consumption data.
3. PPP adjusted turnover has been computed using India's conversion factor, published by the International Monetary Fund's implied conversion rate for FY 2025-26.
4. Average number of restaurants is calculated as the simple average of the number of restaurants operational at the beginning and at the end of the financial year.

*FY 2024-25 figures have been restated due to a change in the calculation methodology.

#Used Cooking Oil is sold to Biodiesel converter. Plastic has been recycled as mandated by CPCB under EPR.

^Food, Beverage, Paper and Plastic waste generated at restaurants is disposed to a municipal waste collector.

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

Westlife has adopted a structured and responsible waste management approach across its establishments, guided by its Environment Management Policy and commitment to waste minimisation and circularity. The Company focuses on reducing waste at source, improving segregation, ensuring responsible disposal through authorised partners, and promoting recycling across key waste streams. Plastic waste is managed in compliance with Extended Producer Responsibility (EPR) obligations, while municipal waste is handled in accordance with applicable Solid Waste Management Rules and local regulatory requirements.

As part of its circular economy efforts, Westlife recycles more than 99% of discarded cooking oil through authorised vendors, including conversion into biodiesel. The Company has also achieved 100% elimination of customer-facing single-use plastic and has transitioned to more sustainable packaging alternatives such as paper, wood, PLA and other biodegradable materials. Further, 100% of packaging carries information to encourage safe and responsible disposal or recycling, to promote consumer awareness.

The Company's regular restaurant operations do not generate toxic or hazardous waste/ chemicals. Cleaning agents and chemicals used for hygiene and sanitation are handled, stored and disposed of in line with applicable safety and disposal guidelines. Through these measures, Westlife continues to strengthen responsible waste management, reduce landfill impact and embed sustainable practices across its operations.

Further information on the Company's policies and governance practices can be accessed through our official website:

Environment Management Policy: https://www.westlife.co.in/wp-content/uploads /2024/12/Environment-Mgmt-Policy.pdf

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:

No biodiversity assessment is conducted for the company or its operations as none of its operating locations are in ecologically sensitive areas. However, we continuously review our policies on animal welfare, sourcing, and environmental impact to ensure that we remain good corporate citizens in the communities we serve.

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

During FY 2025-26, the Company did not undertake any project requiring an Environmental Impact Assessment under applicable laws. Given the nature of its quick service restaurant operations, Westlife does not operate in ecologically sensitive areas or undertake projects with significant environmental impact. The Company continues to comply with applicable local environmental laws, approvals and municipal requirements.

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

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
The Company is compliant with all applicable environmental laws/ regulations/ guidelines and there were no non-compliances/penalties/fines levied against the company				

Leadership Indicators

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

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

(i) Name of the area: **None**

(ii) Nature of operations: **None**

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Since Westlife does not operate in water stress areas, this section is not applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	Since Westlife does not operate in water stress areas, this section is not applicable	
• No treatment		
• With treatment – please specify level of treatment		
(ii) To Groundwater		
• No treatment		
(iii) To Sea Water		
• With treatment – please specify level of treatment		
• No treatment		
• With treatment – please specify level of treatment		
(iv) Sent to third parties		
• No treatment		
• With treatment – please specify level of treatment		
(v) Others		
• No treatment		
• With treatment		
Total water discharged (in kiloliters)		

Note: An independent assurance has been carried out by SGS India on the FY 2025-26 indicators in the table above.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	Westlife is in the process of computing scope 3 emissions.	
Total Scope 3 emissions per rupee of turnover	Metric tons of CO2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO2 equivalent		

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.

None of the company's operating locations (including outlets and head office) of the company fall in/around ecologically sensitive areas.

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

Initiative undertaken	Details of the initiative	Outcome of the initiative
Renewable Energy Transition	Westlife has undertaken renewable energy initiatives, with open access solar power being a key focus area to increase the share of clean energy in its electricity consumption. The Company is also deploying rooftop solar panels at feasible restaurant locations. These initiatives are aligned with Westlife's Environment Management Policy, which focuses on transitioning to renewable energy sources and reducing emissions across operations. Environment Management Policy: https://www.westlife.co.in/wp-content/uploads/2024/12/Environment-Mgmt-Policy.pdf	Helps reduce dependence on conventional grid electricity, lowers Scope 2 emissions and supports the Company's climate action roadmap.

Initiative undertaken	Details of the initiative	Outcome of the initiative
Energy Efficiency Measures	Westlife has implemented energy-efficiency solutions across its restaurants, including Energy Management Systems, LED lighting, motion sensors, economisers, evaporative coolers and energy-efficient HVAC systems. Over 94% of restaurants operate on Energy Management Systems, supported by efficient appliances, solar panels and cleaner fuels.	Improved energy efficiency across restaurant operations, reduced electricity consumption and lower emissions intensity.
Water Conservation and Reuse	The Company has adopted multiple water conservation measures, including waterless urinals in new stores, low-flow aerators, reuse of RO reject water in restrooms and high water-recovery RO systems. In FY 2025-26, these measures helped conserve around 16 million litres of water.	Reduced freshwater consumption, improved water-use efficiency and strengthened responsible water stewardship across restaurants.
Responsible Cooking Oil Management	Westlife recycles more than 99% of discarded cooking oil through authorised vendors, enabling its conversion into biodiesel and supporting circular waste management practices.	Reduced waste generation, supported circular economy practices and enabled responsible management of used cooking oil.
Packaging Waste Reduction	Westlife has achieved 100% elimination of customer-facing single-use plastic and continues to focus on sustainable packaging alternatives. Further, 100% of packaging carries information on safe and responsible disposal or recycling, helping promote consumer awareness and responsible post-consumer waste handling.	Reduced plastic waste, improved recyclability awareness and strengthened responsible packaging practices.
Waste Management and Circularity	Waste generated at restaurants is segregated and disposed of through authorised channels in line with applicable regulations. Plastic waste is managed in compliance with EPR obligations, while municipal waste is handled as per applicable Solid Waste Management Rules and local requirements. Westlife's Environment Management Policy also focuses on waste reduction, responsible disposal and increasing recyclability of packaging.	Improved waste segregation, regulatory compliance and reduced environmental impact from restaurant operations.
Sustainable Sourcing	Westlife engages with suppliers to align them with its sustainability goals and responsible sourcing standards. The Company sources RSPO-certified palm oil, Rainforest Alliance/UTZ-certified coffee, fish from certified sustainable sources, and FSC-certified paper for packaging, enabling 100% sustainable sourcing of palm oil, paper, coffee and fish. Supplier practices are further strengthened through responsible sourcing assessments such as SMETA 4 pillar/ SCHR audits.	Encourages responsible supply chain practices and supports reduction of environmental impact across the value chain.

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

Yes. Westlife has a Business Continuity and Disaster Management framework embedded within its Enterprise Risk Management process to ensure operational resilience against potential disruptions. The framework includes identification of critical risks, impact assessment, defined response protocols, stakeholder roles and responsibilities, communication mechanisms, and periodic preparedness reviews. The Company also has a Business Continuity Plan framework to support continuity of critical services during unforeseen events. Further, IT-level Business Continuity and Disaster Recovery plans are in place for key digital and technology systems. These practices help Westlife respond effectively to disruptions, restore critical operations, protect stakeholders and maintain business continuity.

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

Westlife recognizes that responsible value chain management is essential to minimizing environmental impact beyond its own operations. During the reporting period, no significant adverse environmental impact was identified from the Company's value chain. Westlife's Supplier Code of Conduct requires value chain partners to comply with applicable laws, uphold ethical business practices, and manage, measure and minimise environmental impact.

Environmental and operational aspects are assessed through the SCHR audit framework, which covers environmental management, workplace conditions, labour law compliance and ethical business practices. In case any material risk or non-compliance is identified, the concerned partner is required to undertake corrective actions within defined timelines. Continued non-compliance may lead to reassessment of the engagement or discontinuation of the business relationship.

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

Over 95% - by value of business done with such partners were assessed for environmental impacts covered as a part of our Supply Chain Human Right Audits.

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

a. By the listed entity: **Nil**

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

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

Westlife engages with industry bodies and relevant stakeholders in a responsible, transparent and constructive manner. Its advocacy approach supports regulatory compliance, responsible business conduct and the sustainable development of the food service ecosystem.

Essential Indicators

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

   Westlife is affiliated with 5 National Trade and Industry Chambers.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Restaurant Association of India (NRAI)	National
2	Confederation of Indian Food Trade & Industry (CIFTI, the food arm of FICCI)	National
3	The Protein Foods and Nutrition Development Association of India (PFNDAI)	National
4	All India Food Processors Association (AIFPA)	National
5	The Retailers Association of India (RAI)	National

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

   No, Westlife adheres to the highest level of governance practices, and there were no cases of anti-competitive conduct during the reporting period.

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**
   The Company through various Industry associations, participates in advocating matters for the advancement of the Industry and Public Good on a need basis. The Company has a Code of Conduct Policy to ensure that the highest standards of business conduct are followed while engaging with aforesaid Trade associations/ Industry bodies.

Principle 8: Businesses should promote inclusive growth and equitable development.

Westlife contributes to inclusive growth through employment generation, skill development, community engagement and responsible business expansion. The Company seeks to create shared value for communities while supporting equitable development.

Essential Indicators

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

   Not Applicable. Given the nature of Westlife's business as a quick-service restaurant operator, the Company does not undertake projects that trigger Social Impact Assessment requirements under applicable laws. Accordingly, no Social Impact Assessment was undertaken during FY 2025-26.

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

   Since Westlife operates within the quick-service restaurant industry, Rehabilitation and Resettlement (R&R) is not applicable due to our business model and operations.

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

   Communities are provided with multiple channels through which they can formally register their grievances. These include:

   1. Dedicated email addresses such as myfeedback@mcdonaldsindia.com and info@westlife.co.in.
   2. Engaging directly with restaurant managers across all McDonald's locations.
   3. Submitting concerns through our official social media handles, including X, Instagram, and LinkedIn.

   The company adheres to a structured grievance redressal process, which encompasses clear escalation procedures and ensures resolution at various hierarchical levels.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	23%	9%
Sourced directly within India	99%	99%

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

Location	FY 2025-26	FY 2024-25
Rural	0%	0%
Semi-urban	1%	1%
Urban	8%	7%
Metropolitan	91%	92%

*Places are 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. Since no Social Impact Assessment was undertaken during FY 2025-26, there were no negative social impacts identified requiring mitigation.

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

   During FY 2025-26, Westlife did not undertake CSR projects in designated aspirational districts as identified by government bodies.

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

   No. Westlife does not have a preferential procurement policy

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

   Not Applicable

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

   Not Applicable

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

   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:**

   CSR projects mentioned below and pursued by the company are meant to benefit vulnerable and marginalized groups of communities.

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Ronald McDonald House India	The company is the founding partner of the charitable foundation Ronald McDonald House India, which works extensively to support the well-being of critically ill children and their families. Ronald McDonald House India currently runs three key projects, two Family Rooms located at the BJ Wadia Hospital for Children in Mumbai and the Government Cancer Hospital in Chhatrapati Sambhajinagar, and the Ronald McDonald House in Mahim, Mumbai. In FY 2025–2026, the Family Rooms at BJ Wadia Hospital and Chhatrapati Sambhajinagar supported 3,913 and 3,449 beneficiaries respectively, while the newly opened Ronald McDonald House in Mahim provided 45 families with a safe, free place to stay, enabling 2,121 overnight stays and helping families save approximately ₹ 1,250 per day on accommodation costs. Since its inception, Ronald McDonald House India has touched the lives of over 35,000 children and their families, reinforcing its commitment to delivering comfort, care, and community support when it is needed most.	All our beneficiaries of the CSR initiatives are from marginalized or vulnerable group

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

Customers are at the core of Westlife's business. The Company focuses on delivering safe, convenient and high-quality food experiences through strong service standards, continuous feedback mechanisms and digital-led engagement.

Essential Indicators

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

Westlife has established multiple channels to receive and address consumer complaints and feedback in a timely and structured manner. Customers can register their concerns through dedicated email IDs such as myfeedback@mcdonaldsindia.com and info@westlife.co.in, the McDelivery feedback page, or by directly engaging with restaurant managers across McDonald's locations. Consumers may also share feedback through the Company's official social media handles, including X, Instagram and LinkedIn. Complaints received through these channels are routed to the relevant teams for review, escalation and resolution, ensuring prompt response and continuous improvement in customer experience.

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	100%
Safe and responsible usage	100%
Recycling and/or Safe Disposal	100%

Westlife provides relevant product information, including nutritional and allergen-related details, through its consumer-facing platforms and menu communication. We also ensure that 100% of our packaging carries information on safe and responsible disposal or recycling. In line with our sustainability approach, we have eliminated customer-facing single-use plastic entirely and transitioned to more sustainable packaging alternatives such as paper, wood, PLA and other biodegradable materials.

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	52	0	Complaints pertained to customer contact numbers used for billing purposes; all resolved.	9	0	Largely reflects customer requests related to amendments of personal information, which were resolved
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	5,41,373	0	Complaints largely pertained to product freshness, quality, delivery and service-related issues. All complaints received were addressed and resolved.	5,76,918	0	Pertained to inaccuracy of orders or food product experience which were resolved

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	There are no instances of product recalls.	
Forced recall		

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. Westlife has a framework to manage cyber security and data privacy risks. The Company is committed to safeguarding business data, including personal information of customers, employees and business partners, across its collection, processing, use, storage and retention lifecycle. Westlife has implemented internal information security and privacy controls, including restricted handling of sensitive data and not storing sensitive customer financial information such as card transaction details.

   The Company's Privacy Policy outlines its approach to collection, use, disclosure, protection, retention and grievance redressal of personal information. Further, the IT Security and Usage Policy sets out rules and responsibilities for secure use of IT assets, systems and information resources by employees and other authorised users.

   Further information on the Company's policies and governance practices can be accessed through our official website:

   Privacy Statement: https://www.westlife.co.in/wp-content/uploads/2024/12/Privacy-Statement.pdf

   It Security and Usage Policy: https://www.westlife.co.in/wp-content/uploads/2025/12/Westlife-Foodworld_IT-Security-and-Usage-Policy-1.pdf

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

   During FY 2025-26, the Company did not encounter any issues relating to advertising, delivery of essential services, re-occurrence of product recalls, or any penalty/action by regulatory authorities on safety of products or services.

   However, the Company experienced an unauthorized access incident arising from compromised user credentials, limited to a single user account within the Microsoft 365 environment, which resulted in data exfiltration. The incident was identified, contained and investigated, with no evidence of malware deployment, endpoint compromise, infrastructure breach, operational disruption or impact on data integrity/availability. Regulatory notifications were made to CERT-In and local police within the prescribed timelines.

   Corrective actions included password resets, enforcement of MFA, strengthening of conditional access policies, blocking of legacy ROPC authentication, review and hardening of Microsoft 365 security configurations, and administrative control of access linked to compromised identities. Relevant findings were tracked by the IT and Legal teams, and no further unauthorized access was observed post containment.

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

   a. Number of instances of data breaches: **1**

   b. Percentage of data breaches involving personally identifiable information of customers: **0%**

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

   The impact was limited to confidentiality, with no impact observed on data integrity, system availability, infrastructure or business operations. The incident was promptly contained and remediated.

Leadership Indicators

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

   Information on Westlife's products and services is available through multiple consumer-facing platforms, including the McDonald's India website, McDelivery website, and McDonald's and McDelivery Android and iOS applications. These platforms provide customers with access to menu details, product information, offers, ordering services and related updates. In addition, the McDonald's India Blog serves as an information platform for brand, product, quality, sustainability and consumer awareness-related communication.

   Weblinks:

   - https://www.mcdonaldsindia.com/home.html
   - https://mcdelivery.co.in/
   - https://mcdonaldsblog.in/

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

   Westlife enables consumers to make informed choices by providing product, nutritional and allergen-related information across consumer touchpoints, including its website, McDelivery platform, app and in-store communication. Packaging also carries responsible disposal cues such as the Tidyman logo and other relevant disposal/recycling information, encouraging safe and responsible consumption and post-use disposal.

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

Westlife does not fall under the category of essential services. However, in case of temporary disruption or discontinuation of services due to natural, operational or other circumstances, customers are informed through relevant channels such as app notifications, updates on digital platforms, and in-store communication/display boards, wherever applicable.

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

Yes. Westlife complies with applicable FSSAI requirements and also provides product information to promote transparency and informed consumer choice. Under its "Real Food, Real Good" approach, the Company displays allergen and nutritional information for its menu across consumer-facing channels, including in-store and on the McDelivery platform.

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

Yes. Westlife captures consumer feedback and satisfaction through multiple channels, including the McDelivery App, survey links, restaurant-level feedback, and third-party delivery platforms. Customers can also share feedback or complaints through the dedicated email ID myfeedback@mcdonaldsindia.com, enabling structured review and resolution of consumer concerns.

Annexure

Social:

I. **The table below indicates the flexible leave benefits availed by our employees during the reporting year:**

Leaves	Paternity	Maternity	Total
Employees entitled for parental leave	6125	4348	10473
Employees that took parental leave	101	69	170
Employees that returned to work in the reporting period after parental leave ended	101	69	170
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work	69	36	105
Rate of Return to work that took parental leave	100%	100%	100%
Retention rates of employees that took parental leave	68%	52%	62%

II. **Employee Turnover:**

Total number of employee turnover (Age Group wise)	Male	Female	Total
<30	4137	2417	6554
30-50	424	268	692
>50	5	0	5
Total	**4566**	**2685**	**7251**

III. **Details regarding the ratio of remuneration between women and men across different employee categories: [**

Employee Category	Ratio of Renumeration of women to men
Senior Management	0.3
Middle Management	0.2
Junior Management	0.5

Note: Due to the lower number of females compared to males across various organizational levels, the gender ratio appears skewed. However, the salary brackets for both males and females remain similar.

IV. New employee hire in FY 2025-26

Total number of new recruits (Age Group wise)	Male	Female	Total
<30	3479	2272	5751
30-50	244	183	427
>50	3	1	4
Total	**3726**	**2456**	**6182**

V. Talent Landscape

At Westlife, our employees are central to our business and play a critical role in driving operational excellence and long-term growth. We are committed to building an inclusive, engaging and growth-oriented workplace where employees feel valued and empowered. The following table provides details of our full-time employees by age, gender and employee category:

Category	<30	30-50	>50	Male	Female	Total
Senior	0	27	14	34	7	41
Middle	876	529	14	1095	324	1419
Junior	7826	1181	6	4996	4017	9013

Environment:

I. Environmental Stewardship

Westlife continues to strengthen its environmental stewardship through initiatives focused on renewable energy adoption, energy efficiency, water conservation, responsible waste management, sustainable packaging and circularity. These initiatives are aligned with the Company's broader commitment to reducing environmental impact across its restaurant operations and value chain.

II. Key Environmental Initiatives

Area	FY 2025-26 Initiatives / Performance
Renewable Energy	Deployment of open access solar, and rooftop solar at feasible restaurant locations to increase the share of clean energy consumption
Energy Efficiency	Implementation of Energy Management Systems (across ~94% of restaurants), LED lighting, motion sensors, economisers, evaporative coolers and energy-efficient HVAC systems
Water Stewardship	Water conservation measures including waterless urinals, low-flow aerators, reuse of RO reject water and high water-recovery RO systems
Waste Circularity	More than 99% of discarded cooking oil recycled through authorised vendors, enabling conversion into biodiesel
Plastic Reduction	100% elimination of customer-facing single-use plastic
Responsible Packaging	100% of packaging carries information on safe and responsible disposal or recycling
Sustainable Sourcing	100% of palm oil, paper, coffee and fish sustainably sourced

Governance:

I. Corporate Governance Framework

Westlife's corporate governance framework is designed to promote ethical conduct, transparency, accountability and responsible decision-making. The framework supports regulatory compliance, financial discipline, stakeholder trust and long-term value creation. It is guided by Board oversight, internal controls, risk management practices, and the Company's Standards of Business Conduct and business policies.

II. Board and Its Committees

The Board of Directors provides strategic oversight and guides the Company's business priorities, governance standards, risk management and long-term value creation. The composition of the Board and its Committees ensures an appropriate mix of executive, non-executive and independent directors with relevant expertise and experience.

Particulars	FY 2025-26
Non-executive, Independent Directors	3
Executive Directors	1
Non-executive Directors	2
Average tenure of Board members	7 years

Note: Data as of March 31, 2026.

Board Committees

The Board has constituted committees with defined roles and responsibilities to oversee key areas such as audit, risk, nomination and remuneration, sustainability, stakeholder relationships and governance. These committees support effective oversight, compliance and decision-making.

III. Ethics, Compliance and Responsible Business Conduct

Westlife is committed to maintaining high standards of ethics, integrity and responsible business conduct. The Company's Standards of Business Conduct and internal policies guide employees and business partners on expected behavior, decision-making, anti-corruption, human rights, data privacy, cybersecurity, stakeholder engagement and environmental responsibility.

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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Westlife Foodworld Limited on its BRSR Report for FY 2025-26

The Board of Directors,

Westlife Foodworld Limited,
1001, Tower-3, 10th Floor,
One International Center,
Senapati Bapat Marg, Prabhadevi,
Mumbai – 400 013 India

Nature of Assurance

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

Reporting Framework

The Report has been prepared following

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

Intended Users of this Assurance Statement

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

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Responsibilities

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

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

Assurance Standard

SGS has conducted the engagement in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Revised) and (ISAE) 3410, Assurance Engagements other than Audits or Reviews of Historical Financial Information. Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000 (Revised) standard but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

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

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

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries, including 1 Head Office and 478 outlets.

Assurance Methodology

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

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

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Limitations

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

The assurance scope excludes:

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

Findings and Conclusions

BRSR Core Indicators:

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the data reported (Annexure A) in the BRSR report are not prepared, in all material respects, in accordance with the reporting criteria.

For and on behalf of SGS India Private Limited

Kalpesh Thombare Technical Reviewer and National Manager – ESG & Sustainability Services, SGS India. 01st June 2026.	**Tushar Girigosavi** Lead Verifier – ESG & Sustainability Services, SGS India. Team Member: Namrata Kamble 01st June 2026.

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Annexure A

The BRSR Core indicators that were subject to verification under reasonable assurance engagement are detailed below:

S.No.	BRSR Core Attribute	BRSR Core Indicator	Cross-reference to the BRSR
1	Greenhouse gas (GHG) footprint	≈ Total scope 1 emissions ≈ Total scope 2 emissions ≈ GHG emission intensity (scope 1 +2)	Principle 6, Question 7 of Essential Indicators
2	Water footprint	≈ Total water consumption ≈ Water consumption intensity ≈ Water discharge by destination and levels of treatment	Principle 6, Question 4 of Essential Indicators
3	Energy footprint	≈ Total energy consumed ≈ Energy intensity	Principle 6, Question 1 of Essential Indicators
4	Embracing circularity	≈ Plastic waste ≈ E-waste ≈ Bio medical waste ≈ Battery waste ≈ Other hazardous waste ≈ Other non-hazardous waste ≈ Total waste generated ≈ Waste intensity ≈ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. ≈ For each category of waste generated, the total waste disposed of by the nature of the disposal method	Principle 6, Question 9 of Essential Indicators
5	Employee well-being and safety	≈ Spending on measures towards wellbeing of employees and workers –cost incurred as a % of total revenue of the company ≈ Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) ≈ Number of permanent disabilities ≈ Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked) ≈ Number of fatalities	Principle 3, Question 11 of Essential Indicators
6	Enabling gender diversity in business	≈ Gross wages paid to females as % of wages paid. ≈ Total Complaints on Sexual Harassment (POSH) reported ≈ Complaints on POSH as a % of female employees/workers ≈ Complaints on POSH upheld	Principle 5, Question 7 of Essential Indicators

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S.No.	BRSR Core Attribute	BRSR Core Indicator	Cross-reference to the BRSR
7	Enabling inclusive development	≈ Input material sourced from MSMES/ small producers and from within India as % of total purchases (by value). ≈ Job creation in smaller towns: Wages paid to people employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	Principle 8, Question 5 of Essential Indicators
8	Fairness in engaging with customers and suppliers	≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. ≈ Number of days of accounts payable	Principle 1, Question 8 of Essential Indicators
9	Openness of business	≈ Concentration of purchases & sales done with trading houses, dealers, and related parties ≈ Loans and advances & investments with related parties ≈ Purchases from trading houses as % of total purchases ≈ Number of trading houses where purchases are made from ≈ Purchases from top 10 trading houses as % of total purchases from trading houses	Principle 1, Question 9 of Essential Indicators