

July 16, 2025

To,

BSE Limited

Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

National Stock Exchange of India Limited

Listing Department
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

Scrip code: 512529

Symbol: SEQUENT

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

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2024-25 which forms an integral part of the Annual Report for the Financial Year 2024-25.

The BRSR Report is also available on the Company’s website at: <https://sequent.in/investor-relation/financial-overview/>

You are requested to kindly take the same on record.

For Sequent Scientific Limited

Yoshita Vora

**Company Secretary & Compliance
Officer**

Encl: As above

SeQuent Scientific Limited

Registered Office: 3rd Floor, Srivalli’s Corporate, Plot No. 290, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Hyderabad - 500033, Telangana

Office: 301, 3rd Floor, Dosti Pinnacle, Plot No. E7, Road No. 22, Wagle Industrial Estate, Thane (W), Mumbai - 400604, Maharashtra

Tel No.: +91 9391139986 / 22-4111 4777 | **CIN:** L99999TS1985PLC196357

Website: <http://www.sequent.in> | **Email Id:** investorrelations@sequent.in

Business Responsibility & Sustainability Report



We are pleased to present the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2024–25, in compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This report reflects our commitment to transparency and sustainability, highlighting the initiatives and progress made across environmental, social, and governance (ESG) dimensions. While fulfilling statutory disclosure requirements, the Company endeavours to go beyond compliance by aligning its sustainability journey with globally recognized frameworks.

The BRSR outlines our efforts to create long-term value and a positive impact on the environment and society. It offers a comprehensive view of our approach, actions, and outcomes in promoting responsible business practices. Wherever applicable, data from previous years has been rationalised to ensure consistency and comparability.

In this report, the words – 'The Company', 'SeQuent', 'We', 'Our' are used interchangeably to denote Sequent Scientific Ltd.



Awards and accolades



USP Certificate of Appreciation for Advancing Veterinary Standards

The Company was conferred the Gold Award for Industrial Safety Leadership (Category-1) at the CII Andhra Pradesh Industrial Safety Excellence Awards 2024, presented by the Confederation of Indian Industry (CII), Andhra Pradesh.

This prestigious accolade recognizes the Company's consistent efforts and leadership in maintaining exemplary standards of workplace safety. The award highlights the effectiveness of its safety management systems, proactive risk mitigation practices, and a strong culture of health and safety embedded across all operational levels.

Key factors contributing to this recognition included the implementation of comprehensive safety protocols, regular training and awareness initiatives, systematic risk assessments, and active employee participation in safety programs.

Global Recognition for Contribution to Public Health Standards

Alivira Animal Health Limited received a Certificate of Appreciation by the United States Pharmacopeial Convention (USP) under its Donor Recognition Program, in acknowledgment of the Company's significant contribution to USP's standards-setting process. This recognition highlights Alivira's commitment to enhancing global animal health by supporting the development of public standards that ensure the quality, safety, and efficacy of veterinary medicines. The Company's collaboration with USP reflects its ongoing dedication to advancing healthcare standards and contributing to the safety of animal medicines worldwide.



Recognition for Excellence in Quality Culture Transformation

Sequent Scientific Limited was honoured with the "Emerging Company in Quality Culture Transformation" award at the Pharma Quality Excellence Awards 2024, recognizing the Company's commitment to fostering a strong quality culture within its operations. This prestigious award serves as a testament to Sequent Scientific's dedication to upholding the highest standards of quality, safety, and efficacy in the pharmaceutical industry. The recognition highlights the Company's ongoing efforts to innovate and maintain excellence in its processes, ensuring the delivery of top-quality pharmaceutical products.

SECTION A:**GENERAL DISCLOSURES****I. Details of the listed entity**

1. **Corporate Identity Number (CIN) of the Listed Entity** – L199999TS1985PLC196357
2. **Name of the Listed Entity** – Sequent Scientific Limited
3. **Year of incorporation** – 1985
4. **Registered office address** – 3rd Floor, Srivallis Corporate, Plot No. 290, SYN 33 34 PTO 39, Guttala Begumpet, Jubilee Hills, Hyderabad, Shaikpet, Telangana, 500033
5. **Corporate address** – 301, 3rd Floor, Dosti Pinnacle, Plot No. E7, Road No. 22, Wagle Industrial Estate, Thane West – 400604, Maharashtra, India
6. **E-mail** – investorrelations@sequent.in
7. **Telephone** – +919391139986/ +91 22 41114777
8. **Website** – <http://www.sequent.in/>
9. **Financial year for which reporting is being done** – 2024-25
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Ltd.	512529
National Stock Exchange of India Ltd.	SEQUENT

11. **Paid-up Capital** – ₹ 50,06,03,990
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report –**
Ms. Yoshita Vora,
Company Secretary
Tel.: +91 22 41114777
Email: investorrelations@sequent.in
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 for the Indian Operations of Sequent Scientific Ltd. and Indian Operations of Alivira Animal Health Ltd. & Sequent Research Ltd. – which are wholly owned subsidiaries of Sequent Scientific Limited Ltd. – wherever applicable, unless specifically mentioned to be on a standalone basis.
14. **Name of assurance or assessment provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
15. **Type of assurance or assessment obtained** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Pharmaceuticals	Manufacturer of high quality Active Pharmaceutical Ingredients (API), Formulations and Research & Testing Activity	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Albendazole	21005	30%
2.	Triclabendazole	21005	11%
3.	Clorsulon	21005	4%
4.	Others	21005	55%

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	3	2	5
International^	4	9	13

^The International operations are through foreign subsidiaries.

19. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States & UTs)	28 states & 8 Union Territories
International (No. of Countries)	90

Note: The Company has a broad international presence across Europe and emerging markets reflecting its strong global reach and commitment to cross-border growth.

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

Total contribution of exports is 50.60% of the total turnover of the Company.

c. A brief on types of customers:

The Company provides products for both B2B and B2C markets. Their API services cater to a diverse range of global animal health companies, including both generic manufacturers and proprietary brands. At the same time, the Company's' Formulations division directly serves the consumer market.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	889	805	90.55	84	9.45
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	889	805	90.55	84	9.45
WORKERS						
4.	Permanent (F)	355	355	100.00	0	0.00
5.	Other than Permanent (G)	188	184	97.87	4	2.13
6.	Total workers (F + G)	543	539	99.26	4	0.74

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)*	1	1	100.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

*Note: The Company maintains an inclusive workplace. During the reporting year, the Company employed one differently abled individual in the HR department at its corporate office.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11
Key Management Personnel#^	2	1	50.00

#KMP includes Chief Financial Officer (CFO) & Company Secretary (CS) of Sequent Scientific Ltd.

^Mr. Phillip Trott was the CS till 16th December, 2024, who was succeeded by Ms. Yoshita Vora w.e.f 17th December, 2024.

Note: The Board and KMP represent the BOD and KMP of Sequent Scientific Ltd. only

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.90	17.50	24.20	15.71	29.49	17.04	36.20	40.50	36.60
Permanent Workers	16.00	0.00	16.00	73.91	0.00	73.83	40.00	0.00	40.00

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.	Alivira Animal Health Limited (India)	Subsidiary	100.00	Yes
2.	SeQuent Research Limited (India)	Subsidiary	100.00	Yes
3.	Alivira Animal Health Limited, Ireland	Subsidiary	100.00	No
4.	Provet Veteriner Ürünleri San. Ve Tic. A. Ş.	Subsidiary	100.00	No
5.	Topkim Topkapi İlaç premiks Sanayi Ve Ticaret A.Ş	Subsidiary	100.00	No
6.	Alivira SA*	Subsidiary	100.00	No
7.	Alivira BV*	Subsidiary	100.00	No
8.	N-Vet AB	Subsidiary	100.00	No
9.	Alviria Saude Animal Brasil Participacoes Ltda	Subsidiary	100.00	No
10.	Alivira Saude Animal Ltda. (formerly known as Evance Saude Animal Ltda. and Interchange Veterinária Indústria E Comércio Ltda.)	Subsidiary	100.00	No
11.	Expeden Distribuidora De Produtos Veterinarios Ltda	Subsidiary	100.00	No



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)
12.	Vila Viña Participacions S.L.	Subsidiary	60.00	No
13.	Laboratorios Karizoo, S.A.	Subsidiary	60.00	No
14.	Laboratorios Karizoo, S.A. DE C.V. (Mexico)	Subsidiary	60.00	No
15.	Phytotherapic Solutions S.L	Subsidiary	60.00	No
16.	Bremer Pharma GmbH	Subsidiary	100.00	No
17.	Alivira Italia S.R.L	Subsidiary	100.00	No
18.	Alivira Animal Health USA LLC	Subsidiary	100.00	No
19.	Alivira Animal Health UK Ltd.	Subsidiary	100.00	No





Note: The names of two subsidiaries was changed from Fendigo SA to Alivira SA on 1st May, 2025, and Fendigo BV to Alivira BV on 4th March, 2025.



VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No
(ii) Turnover (in ₹) – N/A
(iii) Net worth (in ₹) – N/A

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	FY 2024-25			FY 2023-24		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
 Communities	The respective plant heads address the local community grievances.	NIL	NIL	NA	NIL	NIL	NA
 Investors (other than shareholders)	Yes, Statutory mechanism specified under Companies Act & SEBI is followed & investors@sequent.in is the email ID to raise grievances	NIL	NIL	NA	NIL	NIL	NA
 Shareholders	Yes, Statutory mechanism specified under Companies Act & SEBI is followed & investors@sequent.in is the email ID to raise grievances	NIL	NIL	NA	NIL	NIL	NA
 Employees and workers	Yes (Available on Intranet), HR head of the Company is the grievance redressal authority & hr@sequent.in is the email ID to raise grievances	NIL	NIL	NA	NIL	NIL	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	FY 2024-25			FY 2023-24		
	(If Yes, then provide web-link for grievance redress policy)	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
 Customers	Complaints forwarded by field force are dealt with by the respective Zonal head and escalated to the Marketing head as the case may be	NIL	NIL	NA	NIL	NIL	NA
 Value Chain Partners	The Company's Supply Chain team is the designated forum for all value chain partners to redress their grievances	NIL	NIL	NA	NIL	NIL	NA

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications¹

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Access to Medicines	Opportunity	Expanding access to affordable veterinary medicines in underserved markets presents a significant opportunity for Sequent Scientific, aligning with global public health objectives such as zoonosis control and improving animal health. By addressing these unmet needs, SeQuent can not only contribute to public health but also enhance its reputation as a socially responsible brand. This commitment to affordable healthcare strengthens relationships with local communities, regulators, and stakeholders, while broadening the Company's market reach. Additionally, by capturing market share in these emerging regions, SeQuent can establish a competitive edge and foster long-term growth, positioning itself as a leader in both social impact and business success.	N/A	Positive

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



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Affordability & Pricing	Risk	SeQuent Scientific operates in a highly regulated global environment where governments and animal welfare organizations are increasingly pushing for affordable veterinary healthcare. This growing pressure has led to the introduction of price caps, stringent reimbursement policies, and cost-control measures in several key markets. Such regulatory interventions can limit the Company's pricing flexibility, reduce profit margins, and affect the overall commercial viability of certain products. Additionally, navigating diverse pricing regulations across regions adds to operational complexity and compliance risk. As a result, pricing controls and reimbursement restrictions pose a material risk to SeQuent's revenue growth and long-term financial sustainability, particularly in cost-sensitive or highly regulated markets.	Continuous research and development, coupled with innovation in product design, manufacturing processes, and input material management, enables SeQuent to mitigate the impact of pricing controls and reimbursement restrictions. By focusing on value-driven innovation and cost efficiency, the Company can maintain competitiveness in price-sensitive markets while complying with regulatory mandates. These efforts contribute to sustaining profitability, ensuring broader market access, and enhancing the long-term viability and sustainability of SeQuent's commercial operations across diverse geographies.	Negative *There was no negative financial impact for the reporting year 2024-25
3	Drug Safety	Risk	Post-market surveillance is becoming increasingly important in the veterinary pharmaceutical industry, with regulators placing greater emphasis on the monitoring of product safety and efficacy after launch. For SeQuent Scientific, adverse drug reactions or product recalls—particularly those affecting livestock—can lead to serious consequences such as trade restrictions, reputational damage, and even class-action lawsuits. Such incidents may not only disrupt supply chains but also erode trust among customers, veterinarians, and regulatory bodies. Given the scale and sensitivity of livestock markets, any lapse in post-market monitoring can result in significant financial and legal liabilities. Therefore, robust post-market surveillance is essential, and its associated risks are material to SeQuent's operational integrity and market credibility.	SeQuent mitigates post-market surveillance risks by maintaining a comprehensive system that actively monitors product safety and efficacy after launch. This includes, regular product performance reviews, and timely reporting to regulatory authorities as per jurisdictional requirements. The Company also engages with veterinarians and distributors to ensure efficient feedback loops and early detection of safety concerns. By continuously strengthening its post-marketing monitoring protocols SeQuent minimizes the risk of recalls, regulatory sanctions, and reputational damage, thereby reinforcing sustainability of its operations in sensitive markets.	Negative *There was no negative financial impact for the reporting year 2024-25

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Counterfeit Drugs	Risk	The veterinary pharmaceutical sector, particularly in developing countries, faces a growing threat from counterfeit drugs. SeQuent Scientific, as a recognized player in this space, is vulnerable to such activities, especially in regions with weak regulatory enforcement in animal health. The circulation of counterfeit products not only undermines the efficacy and safety of genuine medicines but also poses serious risks to animal health and public safety. This can lead to brand dilution, erosion of customer trust, and potential legal repercussions for the Company. Moreover, distinguishing genuine products from fakes adds to operational costs and supply chain complexities. As such, the threat of counterfeiting represents a material risk to SeQuent's brand value, legal standing, and market integrity.	SeQuent mitigates the risk of counterfeiting through the implementation of robust product authentication measures, such as secure packaging, serialization, and traceability systems, which help verify product origin and integrity across the supply chain. The Company also invests in awareness campaigns to educate distributors, veterinarians, and customers on identifying genuine products. Strategic collaborations with regulatory authorities and enforcement agencies, particularly in high-risk regions, further support surveillance and prompt action against counterfeit activities. These proactive steps not only protect animal health and public safety but also help preserve SeQuent's brand value, regulatory compliance, and customer trust, thereby strengthening the overall resilience and integrity of its operations.	Negative *There was no negative financial impact for the reporting year 2024-25
5	Employee Recruitment, Development & Retention	Opportunity	The growing demand for a specialized talent pool, including veterinarians, and regulatory professionals, presents a significant opportunity for the Company. By attracting and retaining top talent in these critical areas, SeQuent can strengthen its innovation pipeline and deliver advanced veterinary solutions. A skilled workforce is key to maintaining operational excellence, improving regulatory compliance, and driving continuous improvement in product safety and efficacy. Moreover, investing in talent development enhances SeQuent's competitive advantage in supporting its long-term growth and success.	N/A	Positive



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Supply Chain Management	Risk	SeQuent Scientific operates on a global scale, sourcing Active Pharmaceutical Ingredients (APIs) and other inputs from multiple jurisdictions. Ensuring compliance, consistent quality assurance, and traceability across suppliers is critical to maintaining product integrity and meeting regulatory standards. Any lapse in supply chain oversight can lead to regulatory action, production delays, or product recalls. Moreover, such disruptions can harm customer trust and affect the Company's operational efficiency.	SeQuent addresses supply chain risks through the enforcement of supplier qualification processes, regular audits for compliance, and the implementation of quality assurance protocols across all procurement stages. By fostering close partnerships with strategic suppliers and promoting transparency and traceability, the Company ensures consistent input quality and regulatory alignment. Additionally, multi-sourcing strategies, and early risk identification mechanisms help to minimize disruptions. These efforts collectively strengthen supply chain resilience, ensure regulatory compliance, and contribute to the operational sustainability and reliability of SeQuent's global manufacturing and distribution operations.	Negative *There was no negative financial impact for the reporting year 2024-25
7	Business Ethics	Risk	Operating across multiple countries exposes SeQuent Scientific to a complex landscape of anti-corruption and compliance regulations, which can vary significantly by jurisdiction. The risk of unethical practices in procurement, sales, or interactions with third parties—such as bribery or improper conduct—poses a serious threat to the Company's legal standing and reputation. Non-compliance with local or international laws can result in substantial legal penalties, fines, and potential criminal charges. Moreover, such incidents can severely damage relationships with regulators, customers, and partners, undermining trust in the brand. Therefore, maintaining strict ethical standards and compliance across all operations is critical to mitigating these material risks.	SeQuent mitigates this risk through the continuous strengthening of its compliance framework, supported by regular employee training, clear codes of conduct, and the implementation of internal controls and audit mechanisms. By promoting a strong culture of ethics and accountability across all levels of the organization, the Company ensures adherence to diverse anti-corruption and compliance regulations globally. Ongoing efforts to monitor third-party relationships, enhance whistleblower mechanisms, and leverage technology for compliance tracking further reduce exposure to unethical practices. These initiatives are essential in safeguarding SeQuent's reputation, legal standing, and stakeholder trust, thereby contributing to the long-term sustainability and integrity of its global operations.	Negative *There was no negative financial impact for the reporting year 2024-25

SECTION B:**MANAGEMENT AND PROCESS DISCLOSURES**

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	The respective departmental heads and the Board approve the Company's policies, wherever required.								
c. Web Link of the Policies, if available									

Sr No	Name of policy	Link to Policy	Which Principles each policies goes into
1	SeQuent Familiarization Programmes for Independent Directors	https://sequent.in/wp-content/uploads/2025/04/Sequent-Familiarization-Programmes-for-Independent-Directors-24-25.pdf	P1
2	Code of Conduct for Board & Senior Management	https://sequent.in/wp-content/pdf/code-of-conduct/Code%20of%20Conduct%20&%20Ethics_Board%20of%20Directors.pdf	P1
3	SeQuent Policy on Preservation and Archival of Documents	https://sequent.in/wp-content/uploads/2025/02/1.-Sequent-Policy-on-Preservation-and-Archival-of-Documents-1.pdf	P1
4	Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and their Immediate Relatives	https://sequent.in/wp-content/uploads/2025/06/Sequent_Code-of-Conduct-for-Prohibition-of-Insider-Trading.pdf	P1
5	Code Of Conduct for Fair Disclosure of Unpublished Price Sensitive Information	https://sequent.in/wp-content/pdf/policies/CODE%20OF%20CONDUCT%20FOR%20FAIR%20DISCLOSURE.pdf	P1
6	Risk Management Policy	https://sequent.in/wp-content/pdf/policies/Risk%20Management%20Policy.pdf	P1, P2
7	SeQuent Supplier Code of Conduct	https://sequent.in/wp-content/pdf/code-of-conduct/Sequent%20-%20Supplier%20Code%20of%20Conduct.pdf	P1, P2, P8
8	SeQuent Policy on Determination of Materiality for Disclosure of Events or Information ²	https://sequent.in/wp-content/uploads/2025/02/3.-Sequent-Policy-on-Determination-of-Materiality-for-Disclosure-of-Events-or-Information.pdf	P1, P4
9	Policy on Related Party Transactions, Materiality of Related Party Transactions, Dealing with Related Party Transactions & Determination of Material Subsidiaries ³	https://sequent.in/wp-content/uploads/2025/02/5.-Related-Party-Transactions.pdf	P1, P4, P7
10	Policy on prevention of Harassment & Discrimination	https://sequent.in/wp-content/pdf/policies/POLICY%20OF%20PREVENTION%20OF%20SEXUAL%20HARASSMENT%20OF%20WOMEN%20(POSH).pdf	P5

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

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



Sr No	Name of policy	Link to Policy	Which Principles each policies goes into
11	Board Diversity Policy	https://sequent.in/wp-content/pdf/policies/SeQuent%27s%20Board%20Diversity%20Policy.pdf	P 1
12	Environment, Health & Safety Policy	Available internally	P2, P6
13	SeQuent's Policy on Director's Appointment and Remuneration	https://sequent.in/wp-content/pdf/policies/Sequent%E2%80%99s%20Policy%20on%20Director%E2%80%99s%20Appointment%20and%20Remuneration.pdf	P5
14	SeQuent Policy on Dividend Distribution	https://sequent.in/wp-content/pdf/policies/Sequent_Dividend_Distribution_Policy.pdf	P4
15	SeQuent Whistle-blower Policy	https://sequent.in/wp-content/pdf/policies/Whistle%20Blower%20Policy.pdf	P1, P3
16	SeQuent Corporate Social Responsibility (CSR) Policy	https://sequent.in/wp-content/uploads/2025/06/Corporate-Social-Responsibility-CSR-Policy-1.pdf	P4, P8
17	Employee Grievance Policy	Available internally	P3, P5
18	Anti-Discrimination Policy	Available internally	P5
19	Code of Conduct	Available internally	P1, P3
20	Anti-Corruption Compliance Policy	Available internally	P1, P7
21	Paternity Leave Policy	Available internally	P3
22	Employee Insurance Policy	Available internally	P3, P5
23	Flexible Working Hours & Paternity Leave Policy	Available internally	P3
24	General IT Policy And Security Guidelines	Available internally	P9

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the relevant policies, such as Supplier Code of Conduct are extended to the value chain partners.								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The Mahad plant has been certified with ISO 14001:2015, which defines the criteria for an environmental management system to improve environmental performance – Principle 2 & Principle 6</p> <p>The Mahad plant has obtained ISO 45001:2018 certification, which sets out the requirements for an occupational health and safety (OH&S) management system. This standard helps organizations ensure safe and healthy workplaces by preventing work-related injuries and illnesses while actively improving OH&S performance – Principle 3</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	SeQuent has begun its ESG journey and has established a clear Environmental, Health, and Safety policy, which applies to all subsidiaries, key suppliers, and contractors, and is communicated to all stakeholders.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is currently assessing its alignment with global initiatives and goals related to sustainable business practices, decarbonization, and GHG emission reduction, and aims to integrate these considerations in the coming years.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	<p>At SeQuent, we are committed to improving our Environmental, Social, and Governance (ESG) practices through both strategic thinking and actionable initiatives. Acknowledging the significance of responsible manufacturing in the pharmaceutical industry, we strive to reduce the environmental footprint of our operations by optimizing resource utilization, managing waste, reducing greenhouse gas emissions, and implementing reclamation efforts. Our objective is to achieve net-zero emissions in the near future. By identifying potential risks and formulating mitigation strategies, we are taking steps toward becoming a more sustainable and responsible organization, contributing to a better future for the planet.</p> <p>Moreover, we prioritize the well-being and safety of our employees and the communities in which we operate. We foster diversity, inclusivity, and ethical standards, promoting a positive and transparent work environment. With a strong governance framework, we uphold accountability, integrity, and informed decision-making. Our holistic approach to technological innovation aims to generate sustainable outcomes across all three pillars of ESG.</p> <p>- Mr. Vedprakash Ragate (Whole-time Director)</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Vedprakash Ragate, DIN: 10578409, Whole-time Director								
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.	All sustainability-related decisions are made by the Board of Directors.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee										Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9		
Performance against above policies and follow up action	The Board of Directors, along with the Nomination and Remuneration Committee, Risk Management Committee, and Audit Committee, reviews the performance related to the above-mentioned policies and the follow-up actions, as applicable.										Periodically									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company ensures timely monitoring and completion of all compliance requirements.										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 name of the agency.	Yes. Dhir & Dhir Associates, a Law Firm conducted an evaluation to assess the implementation and effectiveness of policies. The evaluation primarily focused on the effectiveness of policy execution. Moreover, the policies undergo periodic evaluations and revisions led by department heads and business heads, followed by approval from the management or board. It is important to mention that internal auditors and regulatory bodies may review the processes and compliance measures, as necessary.																			



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

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

SECTION C:

PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total Number of Training and awareness Programmes held	Topics/Principles Covered Under the Training and its Impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	Prevention of Sexual Harassment	100.00
Key Managerial Personnel	1	Prevention of Sexual Harassment	100.00
Employees other than BoD and KMPs	86	Awareness on BRSR and its principles, Code of Ethics, Company Philosophy, Confidentiality of Company Information, Data Integrity, Whistle Blower Policy, Employee Grievance Policy, SeQuent Code of Conduct for Prohibition of Insider Trading, Anti-Discrimination, Prevention of Sexual Harassment, Economic Sanction, Anti-money Laundering & counter terrorism financing compliance, Ani-corruption Compliance, Prohibition of Child Labour, Cyber Crime, PIT Regulations	100.00
Workers	183	Trainings pertaining to Health and Safety, technical trainings, Emergency planning, Mock Drills, Fire Safety, etc.	100.00

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

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Directors/ KMPs have not been subjected to any thresholds of the materiality policy ⁴ to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
Settlement					
Compounding Fee					

⁴The Company, pursuant to the 12th December 2024 changes prescribed by LODR third amendment w.r.t to materiality threshold of fines & penalties, has adopted the materiality policy in Q4 of FY24-25.

	Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	Directors/ KMPs have not been subjected to any thresholds of the materiality policy ⁵ to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
NIL	

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

Yes, the Company has formulated and implemented an Anti-Corruption Compliance Policy, which is applicable in the regions where it operates. This policy covers all directors, officers, and employees, including full-time, part-time, and temporary staff. It is designed to prevent bribery and misconduct through established internal controls, ensuring the Company can swiftly and effectively address any questions about its actions or the actions of those representing it. The policy is available for reference on the Company's intranet.

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

	FY 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

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

Note: The Company has established a strong framework to prevent potential conflicts of interest. It secures annual declarations from the Board and Key Managerial Personnel (KMP) and closely monitors all transactions in which they have or may have an interest.

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.

The Company has not incurred any penalties from any regulatory authority during the reporting period.

⁵The Company, pursuant to the 12th December 2024 changes prescribed by LODR third amendment w.r.t to materiality threshold of fines & penalties, has adopted the materiality policy in Q4 of FY24-25.



8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured) in the following format:⁶

	FY 2024-25	FY 2023-24
Number of days of accounts payables	156	141

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: ⁷

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	Purchases from Trading houses as % of total purchases	15.71	19.13
	Number of trading houses where purchases are made from	153	167
	Purchases from top 10 trading houses as % of total purchases from trading houses	48.06	45.98
Concentration of Sales	Sales to dealers/distributors as % of total sales	29.57	28.76
	Number of dealers/distributors to whom sales are made	973	938
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	23.69	21.86
Share of RPTs in	Purchases (Purchases with related parties/ Total Purchases)	23.38	25.71
	Sales (Sales to related parties/Total Sales)	20.43	19.75
	Loans & advances (Loans & advances given to related parties/Total loans & advances)	99.99	99.99
	Investments (Investments in related parties/ Total Investments made)	99.99	99.71

Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
3	Code of Conduct, Sustainable procurement, Transportation Safety	Training was provided to 4 out of 13 value chain partners (30%), who together contribute over 50% of the API business for SeQuent and Alivira

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, as per the Company's Code of Conduct and Ethics policies, if a Director has an actual or potential conflict of interest, they must disclose the following details to the Board:

1. The nature and existence of the actual or potential conflict of interest.
2. All relevant information that they are aware of concerning the transaction that could impact the decision to move forward with it.

The Director may only proceed with the transaction after receiving approval from the Board.

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

⁷The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**

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

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D	1%	1%	The Company has enhanced its facilities with investments in fume hoods, flameproof cabinets, laboratory analytical instruments, and upgrades to the fire hydrant system to improve safety. These measures are designed for the proper storage of chemicals to prevent air pollution and to ensure emergency preparedness for fire management
Capex	38%	11%	The Company has made investments to enhance its operations by upgrading the Multiple Effect Evaporator (MEE), installing a High COD Tank and a clarifier, relocating the PESO area, and improving the efficiency of the Effluent Treatment Plant (ETP).

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
Yes, the Company procures APIs, intermediates, excipients, raw materials, and packaging materials for producing intermediates, APIs, and formulations in a manner that is both environmentally and socially responsible. This approach is guided by the sustainable procurement policy, which is available internally to all stakeholders, as outlined in Section B of this report.
- b. **If yes, what percentage of inputs were sourced sustainably?**
The Company strives to source all ingredients in a sustainable manner. However, an exact calculation of the percentage is currently not quantified.
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 has established a protocol for managing product end-of-life, hazardous waste, e-waste, and plastic waste. It follows a systematic approach for reclaiming products and ensuring their safe disposal. Waste generated during production is stored and then sent to authorized recyclers or Transport, Storage, and Disposal Facility (TSDF) sites, in accordance with approved consent and using manifest and TREM card procedures. Plastic waste is detoxified and then handed over to authorized local scrap vendors for disposal. E-waste is sorted, labeled, stored, and ultimately disposed of via manifest to certified recyclers.
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.**
No, EPR is not applicable to the Company.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
21005	Albendazole	30.00	Albendazole end to end life cycle assessment completed internally	No, the company conducts it internally.	No

Note: The Life Cycle Assessment (LCA) considers all stages, from the procurement of raw materials to the dispatch of the final product (cradle-to-gate).



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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Albendazole	The generation of hazardous waste could pose a risk to employee health. Air pollution released into the environment may impact the surrounding community. Polluted water discharged into the environment could be harmful to both the community and local flora and fauna. Additionally, land contamination may occur.	The Company follows practices of waste segregation, dedicated storage, and safe disposal through authorized agencies. To manage emissions, a wet scrubber is used to treat vapors and gases generated during processes, and dust collectors help control dust. A comprehensive effluent treatment facility is in place, offering primary, secondary, and tertiary treatment for low COD, and MEE and ATFD systems for high COD. Mahad site operates with Zero Liquid Discharge. The treated effluent at the Mahad site is reused in the process cooling tower and toilet flush. Furthermore, the facility is equipped with a containment dyke and spill control kit, and employees receive training on proper procedures and safety measures.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
As a pharmaceutical Company, the Company operates under strict regulations governing its manufacturing processes and the use of input materials for the production of APIs and formulations. These regulations prevent the Company from using any reused or recycled materials in its production.		

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

	FY 2024-25			FY 2023-24		
	Re- Used	Recycled	Safely Disposed	Re- Used	Recycled	Safely Disposed
Plastics (including packaging)	The products sold by the Company is consumed by the end user; therefore the Company does not reclaim any of the products. The packaging is currently not being reclaimed by the Company.					
E-waste						
Hazardous Waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
The Company is currently not reclaiming products or their packaging material.	

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

Essential Indicators

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	805	805	100.00	805	100.00	0	0.00	805	100.00	0	0.00
Female	84	84	100.00	84	100.00	84	100.00	0	0.00	0	0.00
Total*	889	889	100.00	889	100.00	84	100.00	805	100.00	0	0.00
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

* Percentage of (D) & (E) – Maternity and Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated May 10, 2024

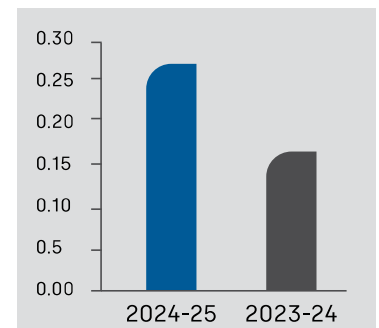
b. Details of measures for the well-being of workers:

	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	355	355	100.00	355	100.00	0	0.00	355	100.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total*	355	355	100.00	355	100.00	0	0.00	355	100.00	0	0.00
Other than Permanent Workers											
Male	184	15	8.15	15	8.15	0	0.00	0	0.00	0	0.00
Female	4	0	0.00	0	0.00	4	100.00	0	0.00	0	0.00
Total*	188	15	7.98	15	7.98	4	100.00	0	0.00	0	0.00

* Percentage of (D) & (E) – Maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated May 10, 2024

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:⁸

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.27	0.17



⁸The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	8.00	70.00	Yes	15.00	76.00	Yes

3. Accessibility of workplaces:

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

Yes, the premises are fully accessible to employees and workers with disabilities. Both the corporate office and plants are equipped with ramps, lifts, and other facilities to accommodate their needs.

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

Yes, the Company has an Anti-Discrimination Policy that includes provisions for Equal Employment Opportunity. This ensures that all employment opportunities are provided without discrimination or harassment based on various factors mentioned in the said Policy. The Company is also committed to complying with all relevant legal requirements regarding these protections. The policy can be accessed on the Company's intranet.

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	100.00	100.00	100.00	100.00
Female	100.00	100.00	100.00	100.00
Total	100.00	100.00	100.00	100.00

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

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

SeQuent follows an Employee Grievance Policy that outlines a clear escalation process, beginning with informal discussions with the reporting manager and, if needed, reaching up to the Managing Director. Shareholder grievances are addressed as per SEBI's prescribed mechanism, while concerns from other stakeholders are managed by the respective departments at the appropriate levels.

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	889	0	0.00	800	0	0.00
Male	805	0	0.00	722	0	0.00
Female	84	0	0.00	78	0	0.00
Total Permanent Worker	355	162	45.63	395	166	42.03
Male	355	162	45.63	395	166	42.03
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

	Total (A)	FY 2024-25				Total (D)	FY 2023-24			
		On Health and Safety measures		On Skill upgradation			On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	805	805	100.00	677	84.10	722	722	100.00	612	84.07
Female	84	84	100.00	76	90.48	78	78	100.00	71	91.03
Total	889	889	100.00	753	84.70	800	800	100.00	683	85.38
Workers										
Male	539	539	100.00	26	4.82	556	556	100.00	10	1.80
Female	4	4	100.00	4	100.00	2	2	100.00	2	100.00
Total	543	543	100.00	30	5.52	558	558	100.00	12	2.15

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	805	805	100.00	722	719	99.58
Female	84	84	100.00	78	67	85.90
Total	889	889	100.00	800	786	98.25
Workers						
Male	539	377	69.94	556	199	39.79
Female	4	4	100.00	2	0	0.00
Total	543	381	70.17	558	199	35.66

10. Health and safety management system:

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

The Company has established an Occupational Health and Safety management system across all plants of Sequent Scientific Ltd. and Alivira Animal Health Ltd. The Mahad Plant has also achieved ISO 45001 (Health & Safety Management System) and ISO 14001 (Environmental Management System) certifications.



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

Yes, the processes such as Hazard Identification & Risk Assessment (HIRA) and Hazard & Operability Study (HAZOP) have been effectively implemented across all plants of Sequent Scientific Ltd. and Alivira Animal Health Ltd. Furthermore, near misses and unsafe conditions are consistently monitored and tracked.

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

Yes, a system along with Standard Operating Procedures (SOPs) for reporting Unsafe Conditions, Acts, and Near Misses is established at all plants of Sequent Scientific Ltd. and Alivira Animal Health Ltd. This system facilitates the reporting of work-related hazards and includes plans for hazard prevention. The Safety Committee at each site oversees these processes, and management reviews them regularly.

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

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

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The following measures are implemented to ensure a safe and healthy workplace:

- Health & Safety Key Performance Indicators (KPIs) set to reduce incidents
- Regular training provided to employees
- SCM meetings conducted with staff and workers
- Personal Protective Equipment (PPE) issued and used by the plant workforce
- Near miss reporting to minimize incidents

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

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.

Following the assessments of health and safety aspects, the following corrective and preventive actions are taken:

- Corrective and Preventive Action (CAPA) shared with employees, along with training to prevent recurrence
- Progress tracked in the Operational Review Meeting (ORM)
- Root cause analysis, CAPA, and actions closely monitored
- Training provided to employees
- "Why-Why" analysis conducted to identify underlying causes
- Standard Operating Procedures (SOP) for incident investigation and CAPA in place

Leadership Indicators

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

Yes, the Company offers a comprehensive Group Term Life Insurance policy, providing coverage based on the employee's grade or level, ranging from a minimum of ₹ 5 lakhs to a maximum of ₹ 20 lakhs. Employees in the worker category are covered with ₹ 5 lakhs, while the specific coverage for each grade is clearly outlined in the policy. In addition, the Company also provides a Group Personal Accident policy, ensuring a benefit of four times the annual basic salary in the unfortunate event of death.

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

TDS deducted & deposited by the Company's customers (value chain partners) is monitored and accounted for in SAP accordingly. Further, contractors are required to provide all the statutory documentation. As contractees, the Company is responsible for the compliance of PF and ESIC payments by contractors and the above process is followed to ensure the same.

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:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

No, the Company currently does not offer any transition assistance.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed
Working Conditions	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed

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.

There were no risks identified in the reporting year.



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

Essential Indicators

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

The Company's approach to stakeholder engagement starts with identifying both internal and external stakeholders. The Company then evaluates how each stakeholder group influences their business and how their business affects the Company. After this assessment, the Company prioritises its key stakeholders to gain a clearer understanding of their expectations and concerns. Through regular communication across various channels, the Company aims to foster stronger relationships and continually refine its organisational strategy.

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, Newspaper, Pamphlets, Conferences, Meetings, Website	Quarterly	To understand issues, order booking, customer surveys
Government/ Competent Authorities	No	Meetings, Emails, one-on-one	Frequently, Need based	Health information, Knowledge Sharing, Benefits Information Sharing, Company Information
Employees	No	Email, Town halls, phone calls, online meetings, physical meetings.	Continual	For Quarterly rate settlements, development of product or issues in supplies.
Suppliers	No	Meetings, calls, one-on-one	Continual	For business related discussions
Shareholders	No	Website, SMS, Newspaper, Email, AGMs	Periodically	Statutory Communication
Communities	Yes	Website, Email, Meetings	Periodically	Community development

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company frequently communicates with customers, and the feedback obtained is shared during business reviews that involve the Board Members.

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

The Company has obtained guidance from customers and consultants through ongoing interactions, leading to updates and improvements in the equipment at the factories.

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

The Company actively engages and works to address the concerns of vulnerable and marginalized stakeholder groups. However, no such instances were recorded during the reporting year.

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

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	889	889	100.00	800	800	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total Employees	889	889	100.00	800	800	100.00
Workers						
Permanent	355	355	100.00	395	395	100.00
Other than permanent	188	188	100.00	163	163	100.00
Total Workers	543	543	100.00	558	558	100.00

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

	Total (A)	FY 2024-25				Total (D)	FY 2023-24			
		Equal to Minimum Wage		More than Minimum Wage			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	889	2	0.22	887	99.78	800	5	0.63	795	99.38
Male	805	1	0.12	804	99.88	722	3	0.42	719	99.58
Female	84	1	1.19	83	98.81	78	2	2.56	76	97.44
Other than Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	355	17	4.79	338	95.21	395	29	7.34	366	92.66
Male	355	17	4.79	338	95.21	395	29	7.34	366	92.66
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	188	167	88.83	21	11.17	163	56	34.36	107	65.64
Male	184	163	88.59	21	11.41	161	54	33.54	107	66.46
Female	4	4	100.00	0	0.00	2	2	100.00	0	0.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (in ₹ per year)	Number	Median remuneration/ Salary/ Wages of respective category (in ₹ per year)
Board of Directors (BoD)	8	13,00,000	1	3,00,000
Key Managerial Personnel [^]	1	1,04,00,000	1	9,10,000
Employees other than BoD and KMP	796	4,03,554.00	82	4,74,062.00
Workers	355	2,75,743.00	0	0.00

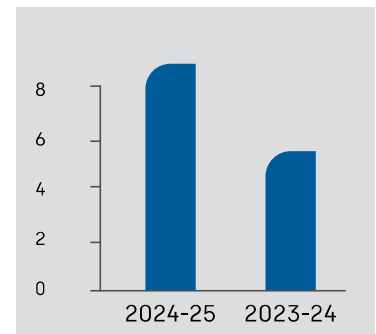
[^]Mr. Phillip Trott was the CS till 16th December, 2024, who was succeeded by Ms. Yoshita Vora w.e.f 17th December, 2024.

Note: The median remuneration of the Board and KMP represent the BOD and KMP of Sequent Scientific Ltd. only. The median remuneration for the above table has been calculated on pro-rata basis.



- b. Gross wages paid to females as % of total wages paid by the entity, in the following format:⁹

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	8.00%	6.00%



Gross wages paid to females as % Of total wages

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

Yes, the Human Resources department is responsible for addressing human rights issues within the Company.

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

The Company has established various policies related to human rights matters, which are available on their website at <https://sequent.in/investor-relation/policies-and-financials-of-subsiidiaries>.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	1*	1	The complaint was under investigation at the end of Reporting period
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human Rights related issues	0	0	NA	0	0	NA

*The complaint pending resolution in 2023-24 has been resolved and disposed of as per provisions of law during the reporting year 2024-25

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:¹⁰

Category	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0.00	1.25%
Complaints on POSH upheld	0	0

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

¹⁰ The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Company's whistle-blower mechanism, available to employees and workers, ensures the protection of the complainant and guarantees the confidentiality of their identity.

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

Yes, The Company has incorporated Human Rights requirements as a part of its business agreements.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%, Routine inspections (internal and statutory) are done at plants of the Company as per the standard SOPs and statutory provisions
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

There were no risks identified in the reporting year.

Leadership Indicators

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

Not applicable, as there were no changes or introductions to business processes aimed at addressing human rights grievances or complaints during the reporting period.

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

The Company has not conducted any Human Rights due diligence during the reporting period.

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

Yes, the premises are fully accessible to differently-abled visitors. Both the corporate office and plants are equipped with ramps, lifts, and other facilities to accommodate their needs.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed
Discrimination at workplace	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed
Child Labour	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed
Forced Labour / Involuntary Labour	30% of key suppliers, who together contribute to 50% of the business of Sequent Scientific Ltd. and Alivira Animal Health Ltd., have been assessed
Wages	Not Assessed

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

There were no risks identified in the reporting year.



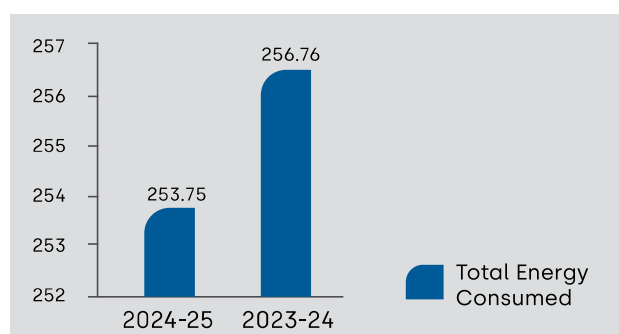
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format¹¹:

Parameter	FY 2024-25 (In Terajoules)	FY 2023-24 (In Terajoules)
From renewable sources		
Total electricity consumption (A)	0.21	0.16
Total fuel consumption (B)	91.92	84.04
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	92.14	84.20
From non-renewable sources		
Total electricity consumption (D)	71.38	72.82
Total fuel consumption (E)	90.22	99.74
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	161.60	172.56
Total energy consumed (A+B+C+D+E+F)	253.74	256.76
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) – TJ/ Rupees	0.000000046	0.000000046
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹² (Total energy consumed / Revenue from operations adjusted for PPP) – TJ/Rupees	0.000000094	0.00000010
Energy intensity in terms of physical output ¹³ - TJ/KG	0.00020	0.00018
Energy intensity (Optional) – Relevant metric maybe selected by the entity – TJ/employees	0.29	0.32

Total Energy Consumed



Note: The Tarapur plant, for which the data was included in FY 2023-24, is not included in this year's calculation as the plant is closed.

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

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

¹¹The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

¹³The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Company's facilities do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme.

3. Provide details of the following disclosures related to water, in the following format¹⁴:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	1,01,441.00	1,07,815.60
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,01,441.00	1,07,815.60
Total volume of water consumption (in kilolitres)	68,500.30	70,953.12
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rupees	0.000012	0.0000128
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁵ (Total water consumption / Revenue from operations adjusted for PPP) – KL/Rupees	0.00025	0.00029
Water intensity in terms of physical output ¹⁶ - KG/KL	0.054	0.051
Water intensity (Optional) – Relevant metric maybe selected by the entity – KL/employees	77.05	88.69

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

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

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	32,940.70	36,124.29
- No treatment	1,092.20	1,110.88
- With treatment – Full Fledged effluent treatment system available with primary, secondary and tertiary system and treated effluent sent to CETP (Common Effluent Treatment Plant)	31,848.50	35,013.41

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

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

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



Parameter	FY 2024-25	FY 2023-24
(v) Others	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	32,940.70	36,124.29

Note: The Tarapur plant, for which the data was included in FY 2023-24, is not included in this year's calculation as the plant is closed.

For the Corporate office, the Company has approximated 45 litres of water per person as consumption since the Company operates in rented premises.

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

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

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

The Company has effectively implemented a Zero Liquid Discharge (ZLD) system at its Mahad manufacturing facility, demonstrating its commitment to sustainable water management and regulatory compliance. At this site, a comprehensive suite of advanced effluent treatment technologies is in place to ensure minimal environmental impact.

The Mahad facility operates a Multi Effect Evaporator (MEE) with a treatment capacity of 100 cubic meters per day (CMD), an Agitated Thin Film Dryer (ATFD) capable of processing 25 CMD, a Reverse Osmosis (RO) plant with a capacity of 120 CMD, and an Effluent Treatment Plant (ETP) designed to handle 120 CMD. The ETP employs a robust treatment regime encompassing primary, secondary, and tertiary processes to manage approximately 87.83 CMD of industrial effluent and 13 CMD of domestic wastewater.

Post-treatment, the effluent is largely recycled for use in process cooling towers with a recycling capacity of up to 69 CMD, aligning with the Company's water conservation initiatives. Any residual treated effluent, up to 18.5 CMD, is securely discharged through the Common Effluent Treatment Plant (CETP), ensuring full compliance with environmental and operational standards.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Kg	18,851.97	51,590.87
SOx	Kg	16,731.19	45,544.21
Particulate matter (PM)	Kg	10,792.16	22,349.52
Persistent organic pollutants (POP)	-	0.00	0.00
Volatile organic compounds (VOC)	-	0.00	0.00
Hazardous air pollutants (HAP)	-	0.00	0.00
Others – Hydrocarbons	Kg	27.42	0.00
Others – Carbon Monoxide (CO)	Kg	72.49	0.00
Others – Sulphuric Acid Mist	Kg	472.05	0.00

Note: For FY 2023–24, the number of working hours and days was initially considered at a maximum estimate i.e., 24 hours × 353 (Vizag and Mahad) and 293 (Ambernath) days, respectively as the data was not quantified. However, with the data collection process being streamlined in FY 2024–25, the Company sees a considerable decrease in the emissions as it has the quantified data w.r.t working hours and days.

For the financial year 2023-24 and 2024-25 NOx was not monitored for the Mahad unit on quarterly basis as per the MPCP consent.

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

An independent assessment for stack monitoring analysis has been conducted at the Mahad and Ambernath units by Excellent Enviro Laboratory and Research centre Pvt. Ltd. Similarly, at the Vizag unit, the stack monitoring analysis was carried out by Star Analytical Services.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format¹⁷:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14,224.94	17,659.30
Total Scope 2 emissions ¹⁸ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	19,212.35	17,413.31
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.0000060	0.0000063
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁹ (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00012	0.00014
Total Scope 1 and Scope 2 emissions intensity in terms of physical output ²⁰	Metric tonnes of CO ₂ equivalent/ Kg	0.026	0.028
Total Scope 1 and Scope 2 emissions intensity (Optional) – Relevant metric maybe selected by the entity	Metric tonnes of CO ₂ equivalent/ employee	37.61	43.84

Note: Electricity consumption has decreased as compared to FY 23-24, however scope 2 has increased because the emission factor has increased (Please refer to footnote 17)

The Tarapur plant, for which the data was included in FY 2023-24, is not included in this years' calculation as the plant is closed.

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

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

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

- Implementing Regular Maintenance Checks for DG Sets – Conducting scheduled A, B, and C category maintenance checks on diesel generators helps ensure optimal performance, thereby minimizing diesel usage and enhancing fuel efficiency.
- Installation of a Solar Power Plant – Introducing a solar power system is being proposed as a renewable energy solution to supplement the facility's electricity needs and significantly reduce reliance on conventional power sources.
- Utilization of VFDs for High HP Motors – Installing Variable Frequency Drives (VFDs) on high horsepower motors allows for better speed control and energy optimization, resulting in a noticeable decrease in electricity consumption.
- Cooling Tower Fan Motor Optimization with Temperature Interlocks – Integrating temperature-based control interlocks for cooling tower fan motors ensures that the fans operate only when necessary, thereby conserving energy.

¹⁷The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

¹⁸The above calculations as per the updated emission factors provided in the CO₂ Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

¹⁹ above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

²⁰The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



- Upgrading Motors to High-Efficiency IE4 Standards – Replacing old, rewound high horsepower motors with energy-efficient IE4 motors reduces power loss and improves overall energy performance.
- Steam Condensate Recovery and Temperature Management – Recovering steam condensate from the SRP and maintaining its feed temperature at around 45°C helps in reducing the overall coal requirement, contributing to better thermal efficiency.
- Installation of Motion Sensor Lighting in Non-Operational Areas – Motion-sensor lights have been strategically installed in various areas of the plant, including passages and outdoor premises. These energy-efficient lighting systems automatically switch on and off based on human presence, significantly reducing unnecessary electricity consumption during periods of inactivity. This measure contributes to lowering energy usage and, in turn, reducing associated GHG emissions from electricity generation.
- Optimized Air Conditioning Temperature Settings – The temperature settings of 20 air conditioning units have been standardized to operate between 23°C and 24°C. Maintaining ACs within this energy-efficient temperature range minimizes excessive power consumption while ensuring comfort. This initiative directly supports energy conservation efforts and helps reduce indirect GHG emissions arising from electricity use.
- Installation of Capacitors for Power Factor Correction – Capacitors with capacities of 1 KVA and 2 KVA have been installed in the electrical panels to stabilize voltage fluctuations and improve the overall power factor. Enhancing power factor leads to more efficient energy usage, reducing power losses and minimizing the overall electricity demand. This technical upgrade supports a reduction in GHG emissions by optimizing the efficiency of power utilization.
- Awareness Campaigns on Energy Conservation – Awareness posters and visual communication materials have been displayed across various sections of the plant to educate employees about the importance of electricity conservation. These awareness initiatives promote behavioural changes that encourage responsible energy use, supporting the broader objective of reducing the facility's carbon footprint.
- Steam Line Servicing and Maintenance for Enhanced Efficiency – Regular servicing and maintenance of the steam line has been carried out, leading to improved operational efficiency and reduced fuel consumption. By addressing issues such as leakages, insulation degradation, and pressure losses, the system now operates with greater thermal efficiency. This not only optimizes fuel usage but also significantly contributes to the reduction of greenhouse gas (GHG) emissions associated with steam generation processes.

9. Provide details related to waste management by the entity, in the following format²¹:

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	28.88	25.14
E-waste (B)	0.79	15.36
Bio-medical waste (C)	0.89	1.04
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.49	0.98
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please Specify, if any. (G) <i>Chemical sludge from wastewater treatment, Process Residues in waste, Spent Carbon, Solvent Distillation Bottom Residue, Waste Oil, Insulation Waste, Organic Sludge, Used PPE and CF bags, ETP Sludge, Used Oil/Spent Oil, Distillation Residue, ATFD Salt, Process Dust</i>	996.34	919.56
Other Non-hazardous waste generated (H). Corrugated boxes, Organic waste, inorganic salt/sand, boiler ash, paper, glass, bottle, tissue, carton box	876.29	833.53
Total (A+B + C + D + E + F + G + H)	1,903.68	1,795.61

²¹The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	FY 2024-25	FY 2023-24
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – MT/rupees	0.00000034	0.00000032
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ²² (Total waste generated / Revenue from operations adjusted for PPP) – MT/rupees	0.0000071	0.0000072
Waste intensity in terms of physical output ²³ – MT/KG	0.0015	0.0013
Waste intensity (optional) - the relevant metric may be selected by the entity – MT/employee	2.14	2.24
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – plastic waste, battery waste, hazardous and non-hazardous waste		
(i) Recycled – Plastic waste, E-waste, Used oil, Boiler Ash, Glass and Bottle and Carton	897.88	873.34
(ii) Re-used	0.00	0.00
(iii) Other recovery operations - Buy back (Battery waste), Inorganic salt/sand, spent carbon, solvent distillation bottom residue, waste oil, insulation waste, organic solid waste	367.10	272.73
Total	1,264.98	1,146.07

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

Category of waste – hazardous waste and bio-medical waste

(i) Incineration - <i>Bio-medical waste, Distillation Residue and Process Dust, used PPE and CF bags, Plastic Waste, Bio-medical Waste, Paper, Tissue</i>	81.16	96.21
(ii) Landfilling - <i>ETP Sludge, ATFD salt and Organic salt</i>	564.05	582.86
(iii) Other disposal operations	0.00	0.00
Total	645.21	679.07

Note: The Tarapur plant, for which the data was included in FY 2023-24, is not included in this years' calculation as the plant is closed.

Additionally, the plant owned by Sequent Research Lab for which the data was not available in FY 2023-24 has been included in this calculation for both the years.

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

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

²³The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



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



The Company's Waste Management Strategy is designed to ensure environmentally sound, safe, and compliant handling of all waste generated at the facility. As a first step, all waste will be clearly identified and classified into hazardous and non-hazardous categories, with appropriate term cards affixed to materials to facilitate traceability and awareness. Segregation of waste shall be carried out at the source of generation using color-coded bins, with category-wise storage areas established across the site to minimize the risk of contamination and enable efficient collection. Proper storage practices will be followed, wherein waste is housed in designated areas specifically earmarked for hazardous and non-hazardous materials, each clearly labelled to indicate contents, risks, and handling instructions. The transportation of waste to authorized treatment and disposal facilities will be conducted through licensed vendors, using approved vehicles to ensure safety and adherence to regulatory guidelines.

Waste treatment and disposal will be carried out in strict accordance with statutory norms, giving priority to recycling and reuse wherever possible. Authorized facilities will be engaged to manage final treatment and disposal processes. To strengthen implementation, periodic training programs will be conducted for all relevant employees, following the company's annual training calendar, to enhance awareness and competence in proper waste handling procedures. Furthermore, all waste management activities—including generation, segregation, storage, transportation, and disposal—will be meticulously documented. This will ensure robust compliance with environmental and legal requirements, while also facilitating monitoring, reporting, and continual improvement of the waste management process.

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

S. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company is not currently operating in ecologically sensitive areas.			

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

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

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

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
Yes, the Company is compliant with the applicable environmental laws/ regulations/ guidelines in India. However, there were no material non-compliances reported by the Company in the financial year.				

Leadership Indicators

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

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

- (i) Name of the area : Not Applicable
- (ii) Nature of operations : Not Applicable
- (iii) Water withdrawal, consumption and discharge in the following format:

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

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

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

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	320.48	Not Quantified
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/Rupee	0.000000058	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/Employee	0.36	

Note: Scope 3 emissions are calculated basis the data for waste generation only

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

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



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

The Company is not currently operating in 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:

Sr. No	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
1	Regular Maintenance Checks for DG Sets - Vizag	Scheduled A, B, and C category maintenance checks are conducted on diesel generators to ensure optimal performance, reduce diesel consumption, and enhance fuel efficiency.	Improved operational performance and reduced diesel usage, contributing to lower emissions.
2	Implementing the principles of the 3R's for waste management.	The Company ensures that all generated waste is disposed of in accordance with regulatory standards. Moreover, proactive measures are taken to recover, recycle, and internally reuse waste materials wherever feasible. For instance, treated effluent is recycled, contributing to a more sustainable water management system. Plastic waste generation has been curtailed through effective recycling practices. Additionally, the utilization of boiler ash in brick production demonstrates a commitment to maximizing resource efficiency. Furthermore, distillation residue finds beneficial reuse in cement kilns, showcasing the Company's dedication to implementing environmentally sound waste management strategies across various operational facets.	<p>As a result of the Company's proactive waste management initiatives:</p> <ol style="list-style-type: none"> 1. The Company has attained full compliance with legal regulations, ensuring responsible handling and disposal practices. 2. The Company's commitment to sustainability is evident through the decontamination and reuse of drums, minimizing waste and resource consumption. 3. Treated effluent is efficiently repurposed for process cooling towers and toilet flushing, leading to a significant reduction in fresh water usage, thereby conserving valuable natural resources. 4. Plastic waste is effectively decontaminated and reused for waste storage purposes, with the remaining portion responsibly directed to recycling facilities, aligning with our efforts to minimize environmental impact. 5. By diverting generated boiler ash to brick manufacturers, the Company contributes to circular economy principles, promoting the reuse of materials and reducing landfill burdens. 6. The Company harnesses energy from hazardous waste, not only minimising environmental risks but also recovering valuable resources to enhance operational efficiency. <p>Through these comprehensive waste management strategies, the Company not only alleviates the environmental burden but also drives cost savings by maximising the reuse and recovery of various materials within its processes.</p>

Sr. No	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
3	Installation of Solar power plant - Mahad	Solar panels have been installed on the rooftop of the administrative area, with a capacity of 73.5 KW. From July 2023 to March 2024, these panels generated 45,040 KWH of energy, contributing to the site's sustainability efforts.	The installation of solar panels on the rooftop of the administrative area, with a capacity of 73.5 KW, has yielded impressive results. From July 2023 to March 2024, these panels generated 45,040 KWH of energy. This initiative substantially contributes to the site's sustainability efforts by reducing dependence on non-renewable energy sources and lowering overall energy costs. The use of solar power mitigates greenhouse gas emissions, thereby decreasing the carbon footprint and advancing the site's commitment to environmental sustainability and energy efficiency. This successful implementation not only demonstrates the viability of renewable energy solutions but also sets a precedent for future sustainability projects.
4	Use of VFDs for High HP Motors - Vizag	Variable Frequency Drives (VFDs) have been installed on high HP motors to allow energy-efficient speed control.	Significant energy savings and reduced electricity consumption.
5.	Cooling Tower Fan Optimization - Vizag	Temperature-based interlocks have been integrated with cooling tower fan motors to ensure operation only when needed.	Energy conservation through optimized fan usage.
6.	Upgrading to IE4 High-Efficiency Motors - Vizag	Replacing older and rewound motors with IE4 energy-efficient motors.	Reduced power losses and enhanced energy performance.
7.	Steam Condensate Recovery - Vizag	Steam condensate from SRP is recovered, maintaining feed temp at ~45°C to reduce coal consumption.	Improved thermal efficiency and reduced fossil fuel usage.
8.	Motion Sensor Lighting - Ambernath	Motion sensor lights installed in non-operational areas such as passages and outdoor spaces to reduce unnecessary usage.	Decreased electricity consumption and associated GHG emissions.
9.	AC Temperature Optimization - Ambernath	20 air conditioners set to operate between 23°C–24°C to balance comfort and energy savings.	Lowered energy consumption and support for GHG emission reduction.
10.	Capacitor Installation for Power Factor Correction - Ambernath	Capacitors (1KVA/2KVA) installed in electrical panels to stabilize voltage and improve power factor.	Enhanced energy efficiency, reduced power loss, and optimized electricity demand.
11.	Energy Conservation Awareness - Ambernath	Awareness posters and visual displays placed across the plant to promote electricity conservation among employees.	Positive behavioural change towards responsible energy usage and reduced carbon footprint.
12.	Steam Line Servicing - Ambernath	Regular maintenance of steam lines to fix leakages and insulation issues for better performance.	Lower fuel consumption and reduction in GHG emissions from improved system efficiency.



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

Yes, the Company has established a comprehensive Business Continuity Plan (BCP) covering its corporate offices and major manufacturing facilities. This plan has been developed through extensive consultations and brainstorming sessions involving all relevant stakeholders. It takes into account critical threats to business operations, which are identified as part of a broader risk and hazard assessment framework. In the event of a major emergency, the responsibility for implementing the BCP rests with the site heads of the respective units.

In addition to the BCP, the Company has also formulated Onsite Emergency Plans (OSEP). These plans are specifically designed to address emergencies, hazardous activities, and risks that fall within the operational scope of the organization and may not pose a direct threat to business continuity. Such incidents are comprehensively addressed within the OSEP to ensure a swift and effective response.

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

The Company has recognized 13 suppliers that contribute to over 50% of its API business operations. Among these, 4 partners (30%) were assessed over the years based on criteria such as their impact on Environment, Health and Safety, and Sustainability. No significant negative impacts were found, and these partners were determined to be in compliance with the required statutory EHS standards.

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

The Company has identified 13 suppliers that account for more than 50% of its API business operations. Among these 13 value chain partners, 4 (30%) were evaluated over the years based on various parameters to assess their impact on Environment, Health and Safety, Sustainability, and other factors.

8. How many Green Credits have been generated or procured²⁴ :

- a. By the listed entity – NIL
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners – NIL

²⁴The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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

Essential Indicators

1.

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

The Company is affiliated with 7 trade and industry chambers/associations.



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

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Pharmaceuticals Export Promotion Council of India (Pharmexcil)	National
2.	Indian Merchant Chamber of Commerce (IMC)	National
3.	Bombay Drug Manufacturer's Association	State
4.	Bulk Drug Manufacturing Association, Hyderabad	State
5.	Federation of Indian Export Organisations	National
6.	Mahad Manufacturer's Association (MMA)	State
7.	Jawaharlal Nehru Pharma City Association	State

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

Name of authority	Brief of the case	Corrective active taken
Not Applicable		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company engages with industry associations to drive sectoral advancement and promote public welfare. It complies with a Code of Conduct Policy to ensure adherence to the highest ethical standards in its engagements with trade associations and industry bodies, fostering responsible and transparent business practices.					



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
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As there are no projects subject to Social Impact Assessments, this requirement is not applicable to the Company.

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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Not Applicable

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

Grievances or concerns from the community can be communicated through the 'Contact Us' section on the Company's official website, where the necessary contact information is provided to ensure timely and appropriate redressal.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:²⁵

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	44%	36%
Directly from within India	96%	87%

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 cost²⁶

Parameter	FY 2024-25	FY 2023-24
Rural	0.00	0.00
Semi-Urban	44.50	46.66
Urban	55.50	53.34
Metropolitan	0.00	0.00

²⁵The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

²⁶The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No	State	Aspirational District	Amount spent (₹ in Mn)
Not applicable, as the Company was not required to incur CSR expenditure during the reporting year in accordance with the criteria specified under Section 135 of the Companies Act, 2013.			

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

The Company does not have a preferential procurement policy in place.

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

The Company does not procure from any identified marginalized/ vulnerable groups

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

NIL as the Company does not procure from any identified marginalized/ vulnerable groups

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

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not applicable, as the Company was not required to incur CSR expenditure during the reporting year in accordance with the criteria specified under Section 135 of the Companies Act, 2013.			



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

Essential Indicators

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

The Company prioritises addressing customer complaints with transparency and a strong emphasis on resolution. The Company's consumer policies are rigorously enforced to ensure that complaints from both B2B and B2C segments are handled promptly and effectively. The Company has established comprehensive mechanisms to receive, evaluate, and respond to feedback, ensuring an efficient and satisfactory resolution process. This approach involves a structured feedback loop, including dedicated support channels, issue-tracking systems, and timely follow-ups, ensuring continuous improvement in customer satisfaction and service quality.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable as the Company's product is not required to carry this information
Safe and responsible usage	100.00
Recycling and/or safe disposal	Not Applicable as the Company's product is not required to carry this information

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

Category	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other	NIL	NIL	NA	NIL	NIL	NA
Total	NIL	NIL	NA	NIL	NIL	NA

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

S. No	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes, the Company has established a comprehensive policy to manage cybersecurity and mitigate data privacy risks. This policy is readily available to all employees through the Company's internal intranet, ensuring accessibility and clear guidance for maintaining secure data practices across the organization.

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

Not Applicable

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches
NIL, there have not been any such instances during the reporting period
- b. Percentage of data breaches involving personally identifiable information of customers²⁷
NIL, there have not been any such instances during the reporting period
- c. Impact, if any, of the data breaches
Not Applicable

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
Customers can find detailed product information, including composition, dosage instructions, storage guidelines, safety precautions, and cautionary notes, on the website <http://www.alivira.co/> and <https://sequent.in/>.
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
Product packaging includes all essential usage information for the product.
3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
Customers can find detailed product information on the website <http://www.alivira.co/> and <https://sequent.in/>, including information on product composition, dosage instructions, storage recommendations, safety measures, and important warnings.
4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**
The Company offers all the legally required information about its products on its website.

Abbreviations used ²⁸

Sr. No.	Particulars
1.	ESG: Environmental, Social and Governance
2.	SDG: Sustainable Development Goals
3.	IFRS S1: International Financial Reporting Standard
4.	GRI: Global Reporting Initiative
5.	SEBI: Securities and Exchange Board of India
6.	BRSR: Business Responsibility & Sustainability Reporting
7.	ISSB : International Sustainability Standards Board

²⁷The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

²⁸ Global Reporting Initiative, GRIR and logo and GRI Sustainability Reporting Standards (GRI Standards) and logo are Intellectual Property of Stichting Global Reporting Initiative. The ISSBR and IFRSR are registered trademarks of the IFRS Foundation. SDG Logo, the SDG Wheel and any of the 17 UNSDG icons are Intellectual Property of United Nations.