

SPARC/Sec/SE/2026-27/22

July 16, 2026

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051.

BSE Limited,
Market Operations Dept.
P. J. Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Symbol: SPARC

Scrip Code: 532872

Dear Sir/ Madam,

Sub: Submission of Business Responsibility and Sustainability Report of the Company for the financial year 2025-26.

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year 2025-26 which also forms part of the Annual Report for the financial year 2025-26.

The Annual Report inter alia containing the BRSR is also available on the website of the Company and can be accessed at <https://sparc.life/SPARC-Annual Report and Notice of 21st AGM FY 26>.

This is for your information and dissemination.

For **Sun Pharma Advanced Research Company Ltd.**

Kajal Damania
Company Secretary and Compliance Officer

Encl: As above

Business Responsibility and Sustainability Report

Section A:

General Disclosures



I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the Listed Entity	L73100GJ2006PLC047837
2. Name of the Listed Entity	Sun Pharma Advanced Research Company Limited (SPARC)
3. Year of incorporation	2006
4. Registered office address	Plot No. 5&6/1, Savli G.I.D.C. Estate, Savli – Vadodara Highway, Manjusar - 391775, Vadodara, Gujarat, India
5. Corporate address	17/B, Mahal Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai - 400 093, Maharashtra
6. E-mail	secretarial@sparcmail.com
7. Telephone	+91 22 6645 5645
8. Website	https://sparc.life
9. Financial year for Reporting	2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital (in Rs)	32,45,21,588
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Kajal Damania (Company Secretary) Email – secretarial@sparcmail.com Tel. No. +91 22 6645 5645
13. Reporting boundary	Consolidated Basis
14. Name of Assurance provider	NA
15. Type of assurance obtained	NA

II. Products/services:

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

Sr. No.	Description of the main activity	Description of business activity	% Of turnover of the entity
1	Professional, Scientific and Technical	Scientific Research and Development	100

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

Sr. No.	Product/Service	NIC Code	% Of total Turnover contributed
1	Scientific Research and Development	72100	100%

III. Operations:

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

Location	Number of plants	Number of offices	Total
National	3*	0	3
International	0	1	1

* R&D facilities includes office areas

19. Markets served by the entity**a. Number of Locations**

Locations	Number
National (No. of States)	3
International (No. of Countries)	2

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

2.81%

c. A brief on types of customers

Business to Business

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	279	193	69	86	31
2	Other than Permanent (E)	187	176	94	11	6
3	Total employees (D + E)	466	369	79	97	21
Workers						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total workers (F + G)	-	-	-	-	-

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1	Permanent (D)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D + E)	-	-	-	-	-
Differently abled workers						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total workers (F + G)	-	-	-	-	-

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33
Key Management Personnel	3	1	33

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	21%	28%	23%	15%	20%	17%	13%	24%	16%
Permanent workers	-	-	-	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. Names of holding / subsidiary / associate companies / joint ventures as on March 31, 2026

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures	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	SPARCLIFE Inc.	Subsidiary	100	Yes
2	Genokine Biotech Limited *	Subsidiary	100	Yes

* Genokine Biotech Limited was incorporated as a wholly owned subsidiary on July 4, 2025

VI. Corporate Social Responsibility (CSR) Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013	NA
(ii) Turnover (in Rs Lakhs)	1,87,917
(iii) Net worth (in Rs Lakhs)	1,33,359

*In compliance with the requirements of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors has constituted a Corporate Social Responsibility Committee. Since the Company has incurred losses during the three immediately preceding financial years, the Company was not required to spend on CSR activities during the financial year ended March 31, 2026. Turnover and Net worth are as per standalone financial statements for the year ended March 31, 2026 as per Ind AS.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Not applicable	-	-	-	-	-	-
Shareholders	Yes ¹	1	0	-	1	0	-
Investors	Yes ²	-	-	-	-	-	-
(Other than shareholders)							
Employees and workers	Yes	0	0	-	0	0	-
Customers	Not applicable	-	-	-	-	-	-
Value chain partners	Yes ³	0	0	-	0	0	-

¹The Company has a grievance redressal mechanism for shareholders. The Company has appointed MUFG Intime India Private Limited as the Share Transfer Registrars/ Agents. The MUFG Intime India Private Limited takes care of shareholders' enquiries/queries, requests and complaints. The Share Transfer Registrars/ Agents respond to enquiries/ queries, requests and complaints within the framework specified/ defined by SEBI. There is a dedicated email id to receive the grievances from shareholders-secrarial@sparcmail.com

²The Company has a common redressal mechanism for shareholders and investors, which has been captured in the row "Shareholders"

³The grievance redressal mechanism for value chain partners is through email id, shared service helpdesk and Whistleblower mechanism.

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

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

Sr. No.	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Data Integrity & Security	Risk and Opportunity	Risk: Risks linked to technology directly impact the security and integrity of the system across the business operation. Opportunity: A strong governance on the data integrity, technology, digitalization and innovation parameters of the Company enables the creation of a secure and impenetrable network while supporting pace and scale of the business.	Strengthened perimeter security, IT and monitoring systems, anti-virus and patch management while conducting trainings on cyber security to reduce risks arising from cyber security and data breaches.	Positive: Strong alignment of secure data integrity principles with the help of innovative technology and digitalisation initiatives within the Company's business operations will ensure compliance of data security, privacy and prevent any loss of data. Negative: Lack of a strong data integrity and security mechanism may lead to increase in number of data breaches and loss of valuable data.
2	Increasing probability of disruptive climate change events	Risk	Risk: Risk of events that may interrupt business operations or impair the ability of the Company to recover and maintain business operations in the event of disruptive climate change events.	Robust business continuity planning	Negative: Disruptive climate change events have the capability to interrupt business operations which can cause delays/ disruptions in research activities thus impacting potential revenues.
3	Attracting and retaining talent	Risk and Opportunity	Risk: Talent management parameters such as acquisition, retention and development are intrinsically linked to workforce welfare. Inability to meet with the workforce expectations may impact the retention rate and affect the Company's business continuity. Opportunity: A highly skilled and agile workforce fosters innovation in an evolving pharmaceutical R&D environment.	1. Attracting and retaining talent through talent development programs along with compensation and other benefits to employees. 2. Formal succession planning programme for all leadership positions.	Positive: A strong workforce with high retention rate highlights the Company's efforts towards creating a conducive work environment in addition to creating a positive approach towards workforce development. Negative: Workforce being an integral component of the Company's value creation strategy play a critical role in the business growth plan. Inability to meet the workforce expectations may result in adverse impacts on the workforce productivity and the company's growth plan in a long run.

SECTION B: Management and Process Disclosures



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

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

Disclosure Questions	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
1b Has the policy been approved by the Board? (Yes / No)	Yes, the Company has developed comprehensive policies covering these principles, some of the Policies have been approved by the Board as per relevant statutory requirements.								
1c Web Link of the Policies, if available	https://sparc.life/policies-and-codes								
2 Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3 Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4 Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	P2 - Certificate of Good Laboratory Practice (GLP) compliance by the National GLP Compliance Monitoring Authority, Government of India - Integrated Addendum to ICH E6(R1): Guideline for Good Clinical Practice E6(R2), version dated 9 November 2016 - ICH E3: Structure and Content of Clinical Study Reports, dated 30 November 1995 - FDA 21 CFR Part 11: Electronic Records, Electronic Signatures - New Drugs and Clinical Trial Rules, Mar 2019, India								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	To reduce water consumption by 10% by FY2028, considering baseline of FY2023								
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 on track to achieving the goal specified by FY2028								

Governance, Leadership, and Oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements	“Sun Pharma Advanced Research Company (SPARC) is a clinical-stage biopharmaceutical organization dedicated to advancing global standards of patient care through continuous innovation in therapeutics and drug delivery systems. Our commitment to patients, along with the trust placed in us by our investors, drives our mission to support sustainable human progress. We position ourselves as a responsible innovator, inspired by life's extraordinary capacity to adapt, learn, and endure.
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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	SPARC remains focused on building a sustainable enterprise by integrating environmental, social and governance (ESG) principles into its growth strategy. The key ESG challenges we address, along with our targets and achievements, are outlined throughout this report"								
	Vidhi Shanghvi Non-Executive Director								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Anil Kumar Raghavan Chief Executive Officer								
9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Company has designated leadership oversight for sustainability-related matters. Vidhi Shanghvi, Non-Executive Director, is responsible at the Board level. Additionally, Anil Kumar Raghavan, Chief Executive Officer, provides executive oversight of the Company's Business Responsibility and Sustainability initiatives.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									Annual
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									Annual

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	No. The Company internally reviews the working of the above-mentioned policies.								

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

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

SECTION C: Principle wise Performance Disclosure



Ethics and Integrity



Principle 1:

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

Essential Indicators

- Percentage coverage by training and awareness programs on any of the principles during the financial year 2025-26:

Segment	Total number of training and awareness programs held	Topics/ principles covered under the training and its impacts	Percentage of persons in respective category covered by the awareness programs
Board of Directors	5	1,2,3,4,5,6,7,8,9	100%
Key Managerial Personnel	5	1,2,3,4,5,6,7,8,9	100%
Employees other than Board of Directors and KMPs	4	1,2,3,4,5,6,7,8,9	100%
Workers	NA	NA	NA

- 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 2025-26:

Monetary					
	NGRBC Principle	Name of the Regulatory/ Enforcement agencies/ Judicial institution	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

Non-Monetary				
	NGRBC Principle	Name of the Regulatory/ Enforcement agencies/ Judicial institution	Brief of the Case	Has an appeal been preferred? (Yes / No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not applicable	

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

Yes. The Company's Global Code of Conduct outlines the Company's commitment to conduct business with integrity and includes anti-bribery. The Company abides by all the applicable anti-bribery laws including US Foreign Corrupt Practices Act (FCPA). The Anti-bribery policy as part of the Global Code of Conduct is applicable to all the employees (whether permanent, temporary or on

contract, direct or through contractor, retainer or full-time consultant), and members of the Board of Directors of the Company ("Personnel"). The Company expects its business partners, including suppliers, service providers, agents, channel partners (dealers, distributors and others) to adhere to the principles of the code.

Weblink: <https://sparc.life/policies-and-codes>

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

	FY 2025-26	FY 2024-25
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

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

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	833	448

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs In	a. Purchases (Purchases with related parties / Total Purchases)	4%	5%
	b. Sales (Sales to related parties / Total Sales)	2%	100%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Yes, the Company's Global Code of Conduct expects all its Personnel (which includes members of the Board) to refrain from engaging in any activity or having a personal interest that presents a conflict of interest. Further, the Company outlines that Personnel of the Company shall not exploit any information discovered through their position in the Company, for their own personal gain.

Sustainable Business



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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	0%	NA
Capex	0%	0%	NA

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes. The Company endeavours to implement responsible procurement practices. As a measure of enhancing its impact on the environment and society, the Company encourages local sourcing enabling the reduction in costs, currency risks and environmental footprint of the transportation services
2. b. If yes, what percentage of inputs were sourced sustainably?
100% of inputs sourced from critical suppliers is sourced sustainably
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
Not applicable as the company does not manufacture any products
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.
Not applicable

Employee Wellbeing



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:

Category	% 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											
Male	193	193	100	193	100	NA	NA	193	100	193	100
Female	86	86	100	86	100	86	100	NA	NA	86	100
Total	279	279	100	279	100	86	100	193	100	279	100
Other Than Permanent											
Male	176	176	100	176	100	NA	NA	12	7	NA	NA
Female	11	11	100	11	100	11	100	NA	NA	NA	NA
Total	187	187	100	187	100	11	100	NA	NA	NA	NA

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

Category	% Of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
		(B)	(B/A)	(C)	(C/A)	(D)	(D/A)	(E)	(E/A)	(F)	(F/A)
Permanent											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other Than Permanent											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.2%	11%

2. Details of retirement benefits

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / NA)	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 / NA)
PF	100	-	Y	100	-	Y
Gratuity	100	-	Y	100	-	Y
ESI	0.37	-	Y	0	-	NA

Accessibility of workplaces

3. Are the premises/ offices of the entity accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act 2016? (Yes/ No)

Yes. As per the requirements of the Rights of Persons with Disabilities, the Company's offices have ramps, elevators and infrastructure for differently abled individuals.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? (Yes/ No)

Yes

If so, provide a web link to the policy.

NA

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100	100	-	-
Female	100	100	-	-
Total	100	100	-	-

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

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent employees	Yes. The Company has an online platform, an email ID and other informal channels of communication for grievance redressal
Other than Permanent employees	No
Permanent workers	Not Applicable
Other than Permanent workers	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	279	0	0	316	-	0
Male	193	0	0	215	-	0
Female	86	0	0	101	-	0
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health Safety		On Skill Upgradation		Total (D)	On Health Safety		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	193	193	100	193	100	215	215	100	215	100
Female	86	86	100	86	100	101	101	100	101	100
Total	279	279	100	279	100	316	316	100	316	100
	Workers									
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	193	193	100	215	215	100
Female	86	86	100	101	101	100
Total	279	279	100	316	316	100
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

10. Health and Safety Management System:

a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).	Yes
If yes, the coverage of such system?	100%
b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The entity identifies work-related hazards through regular safety inspections, audits, and observations reporting for routine activities. For non-routine and high-risk tasks, a Permit to Work (PTW) system with task-specific risk assessments is followed. Risks are evaluated using a risk matrix (likelihood vs. severity) and controlled using the Hierarchy of Controls (elimination, engineering controls, administrative controls, PPE). Incidents and near misses are investigated, and corrective actions are implemented for continuous improvement.
c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes / No)	Yes
d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes / No)	Yes

11. Details of safety related incidents:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		0	0

* including in the contract workforce

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

The Company ensures a safe and healthy workplace through a robust Environment, Health, and Safety (EHS) framework.

EHS Framework: Comprehensive policies aligned with GLP, GMP, and statutory requirements, supported by regular audits.

Training: Mandatory EHS induction, regular safety training, and emergency drills.

PPE Usage: Provision and strict compliance monitoring of appropriate personal protective equipment.

Occupational Health: Regular medical check-ups, on-site first-aid, and health surveillance.

Waste & Hygiene: Safe handling and disposal of hazardous waste; maintenance of hygienic work conditions.

Emergency Preparedness: Fire safety systems, spill response protocols, and evacuation drills.

Incident Management: Reporting, root cause analysis, and CAPA implementation.

Employee Engagement: Active safety committees and initiatives promoting a strong safety culture.

These measures help ensure employee well-being, regulatory compliance, and continuous improvement.

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

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

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%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The Company follows a structured approach to address safety incidents and risks arising from health and safety assessments.

All incidents and near-misses, if any, are investigated through root cause analysis, with corrective and preventive actions (CAPA) implemented and tracked.

Risks identified through assessments are mitigated through engineering controls, process improvements, and enhanced monitoring.

Regular audits ensure effectiveness and closure of safety actions.

No significant safety incidents requiring major corrective actions were reported during the reporting period, where applicable.

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of employees: (Y/N)?**

Yes

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

The Company requires its value chain partners to abide by the principles of the Company's Supplier Code of Conduct and implement responsible business conduct principles in its operating practices

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	NA	NA
Workers	-	-	-	-

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

Yes, the Company periodically conducts skill-upgradation training programs for all its employees.

Stakeholder inclusiveness



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 stakeholder groups are identified as part of the stakeholder engagement mechanism, built on the principles of inclusivity, accountability, and responsibility. The Company identifies key stakeholder groups based on those groups who are impacted as well as those who have a major influence on the business decisions.

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	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor	No	- Annual/quarterly reports and earning calls - Issuing specific event based press releases - Investor presentations	Quarterly/ Need Based	Investors form an integral part of the stakeholder group, influencing the decisions of the Company. The key areas of interest for the investors are: - Corporate governance - Regulatory compliance - Overall Company performance
Regulator	No	- In person meetings - E-mail	Need-based	Transparent communication with the regulators is critical from a compliance perspective
Vendor	No	- Vendor meets - Virtual modes such as telephone, email, etc.	Ongoing	Responsible supply chain practices are critically important for ensuring the business continuity in a sustainable manner. The key areas of interest for the suppliers are: - Timely payments - Collaboration
Customer	No	- In-person meetings - E-mail	Ongoing	Customers form a vital part of the Company's stakeholder engagement group to ensure quality services
Employee	No	- Employee focused web-portal - E-mail - Employee engagement surveys - Town-halls	Ongoing	Employee wellbeing and satisfaction is an integral part of the Company's growth model. Employee engagement through various means of communication provides an insight into the key action areas for employee wellbeing and growth. The key areas of interest for employees are: - Training, professional growth & development - Well-being initiatives - Employee recognition - Fair remuneration - Work-life balance

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 identified material issues are presented to the Board for their feedback and guidance on the sustainable growth model of the Company

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

Yes. The identified issues are mapped with relevant risks as part of the risk management process. The Company subsequently develops mitigation plans for the identified issues

Human Rights
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:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	279	279	100	316	316	100
Other than permanent	187	187	100	196	196	100
Total Employees	466	466	100	512	512	100
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum wages		Total (D)	Equal to Minimum Wages		More than Minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	279	0	0	279	100	316	0	0	316	100
Male	193	0	0	193	100	215	0	0	215	100
Female	86	0	0	86	100	101	0	0	101	100
Other than permanent	187	174	93	13	7	196	177	90	19	10
Male	176	164	93	12	7	188	172	91	16	9
Female	11	10	91	1	9	8	5	63	3	37
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum wages		Total (D)	Equal to Minimum Wages		More than Minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. a. Details of remuneration/salary/wages:

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
i. Board of Directors (BoD) ¹	4	Not applicable	2	Not applicable
ii. Key Managerial Personnel (KMP)	2	3,28,26,594	1	47,44,847
iii. Employees other than BoD and KMP ²	187	22,11,403	83	13,21,654
iv. Workers	-	-	-	-

1. Directors are only paid sitting fees of Rs. 30,000 per meeting attended

2. Data only for India based employees

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	24%	22%

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 Head of Human Resource department of the Company is responsible for addressing human rights impact or issues.

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

The Company's 'Ask HR' / 'RAY' platform, email and other informal channels of communication form part of the internal mechanism for grievance redressal of human rights issues. The process is in place to address grievances through the open channels of communication and the Ombudsman channel as per the Whistleblower Policy. The Ombudsman ensures the confidentiality of the complaints and grievances received through email.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

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

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

As per the Whistleblower Policy, the Company ensures protection of the complainant. The investigation of the complaints is done strictly in a confidential manner ensuring the protection of the complainant against any retaliation. The Company provides necessary safeguards to all Whistle Blowers for making Protected Disclosures in good faith, in all the areas covered under the Global Code of Conduct.

For the cases pertaining to sexual harassment, the Company's policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder ensures strict confidentiality of the investigation procedure and protection of the identity of the complainant.

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

Yes. They form an integral part of business agreements and contracts.

10. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	100
Discrimination at workplace	100
Child labour	100
Forced Labour/ Involuntary Labour	100
Wages	100
Other human rights related issues	100

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No significant risks or concerns observed.

Leadership Indicators

1. 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.

Environment



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:

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in GJ)		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	0	0
From non-renewable sources (in GJ)		
Total electricity consumption (D)	18,214	19,061
Total fuel consumption (E)	239	1,114
Energy consumption through other sources (F)	319	425
Total energy consumption from non-renewable sources (D+E+F)	18,772	20,600
Total energy consumed (A+B+C+D+E+F)	18,772	20,600
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	0.000000999	0.000028704
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00002032	0.000593033
Energy intensity in terms of physical output	NA	NA

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

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? (Yes/ No). If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved provide the remedial action taken if any.

No.

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

Parameter	FY 2025-26	FY 2024-25
Water Withdrawn by the source (in KL)		
i) Surface Water	0	0
ii) Ground Water	0	0
iii) 3 rd Party Water	28,891	30,011
iv) Seawater/desalinated water	0	0
v) Others	0	0
Total Vol of Water Withdrawn (i + ii + iii + iv + V)	28,891	30,011

Parameter	FY 2025-26	FY 2024-25
Total Vol of Water Consumed (KL)	28,891	30,011
Water intensity per rupee of turnover. (Water consumed in KL/Revenue from operations)	0.000001537	0.000041818
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000031271	0.000863956
Water intensity in terms of physical output	NA	NA

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in KL)		
i) To Surface Water		
o No Treatment	0	0
o With Treatment – please specify level of treatment	0	0
ii) To Ground Water		
o No Treatment	0	0
o With Treatment – please specify level of treatment	0	0
iii) To Seawater		
o No Treatment	0	0
o With Treatment – please specify level of treatment	0	0
iv) Sent to third-parties		
o No Treatment	0	0
o With Treatment ((Post primary, secondary and tertiary treatment, treated water is drained in common sewer)	920	920
Total water discharged (in KL)	920	920

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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? (Yes/ No). If yes, provide details of its coverage and implementation.

Yes. The effluent treatment plant has three treatment stages. The treated water is fully reused for gardening, ensuring no wastewater discharge outside the premises.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Kgs	13	14
Sox	Kgs	16	17
Particulate Matter (PM)	Kgs	10	10
Persistent organic pollutants (POP)	NA		
Volatile organic compounds (VOC)	NA		
Hazardous air pollutants (HAP)	NA		
Others – Please specify	NA		

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

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
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	27	29
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3108	3263
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rs.	0.000000167	0.000004587
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rs.	0.000003393	0.000094769
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA

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

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

No

9. Provide details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	9	5
Construction and Demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (G)	18	19
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	16	26
Total (A+B+C+D+E+F+G+H)	43	50
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000002	0.000000069
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000047	0.000001432
Waste intensity in terms of physical output	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	34	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	34	0

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	9	14
(ii) Landfilling	0	0
(iii) Other disposal operations	0	36
Total	9	50

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

- 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 has adopted a waste management plan with a comprehensive approach towards waste minimization, segregation and safe disposal. The Company sends the hazardous waste like spent oil to recycling units.

- 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:**

Not applicable

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

Not applicable

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

Yes

Leadership Indicators

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

Yes, the Company has a business continuity and disaster management plan in place. This business continuity plan enables the Company to adapt in situations arising from any natural calamity or an unprecedented event which may disrupt the business operations. The Company continuously enhances its existing plan by incorporating interferences and observations from disruptions faced in the unprecedented situations such as the pandemic. Further, the Company's risk management plan enables the minimisation of disaster-linked losses, by assessing the potential for major disruption with its consequent risks to the business, and by providing the appropriate mitigation action plans.

Responsible Public Advocacy



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.**
One
1. 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	IMC Chamber of Commerce and Industry	National

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**
Not applicable

Community upliftment



Principle 8:

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**
Not applicable
2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:**
Not applicable
3. **Describe the mechanisms to receive and redress grievances of the community.**
Not applicable
4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	23%	25%
Directly from within India	73%	79%

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

	FY 2025-26	FY 2024-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	47%	43%
Metropolitan	53%	57%

* Above table applicable for India employees only

Consumer Wellbeing

**Principle 9:**

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

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

The Company is engaged in research and development activities. It does not provide services directly to consumers. Hence not applicable.

2. Turnover of products and/ services as a percentage of turnover from all products/ services that carry information about Environmental product and social parameters relevant to the Product, Safe and responsible usage and Recycling and/or safe disposal:

Not applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Others	-	-	-	-	-	-

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

Not applicable

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

Yes

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 along-with impact**

There were no data breaches identified during the year.

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

Nil

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

<https://sparc.life>