

PATANJALI[®] PATANJALI FOODS LIMITED

Corporate Office : 601, Part B-2, 6th Floor, Metro Tower, Vijay Nagar, A.B. Road, Indore-452 010

Phone : +91 (731) 4767109 / 4767110 ● E-mail : corporate@patanjalifoods.co.in

CIN-L15140MH1986PLC038536



PFL/2024

September 03, 2024

To

BSE Ltd.

Floor No. 25,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Ltd.,

Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E),
Mumbai – 400 051

BSE Scrip Code : 500368

NSE Symbol: PATANJALI

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

Dear Sirs/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2023-24 along with Independent reasonable assurance statement for BRSR core which forms part of the Integrated Annual Report for the financial year 2023-24.

The BRSR is also available on the website of the Company at www.patanjalifoods.com as part of the Integrated Annual Report 2023-24.

You are requested to take the same on record.

Thanking you,

Yours faithfully

For Patanjali Foods Limited

Ramji Lal Gupta
Digitally signed
by Ramji Lal
Gupta
Date:
2024.09.03
10:43:53 +05'30'

Ramji Lal Gupta
Company Secretary

Encl.: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the Listed Entity	L15140MH1986PLC038536
2. Name of the Listed Entity	PATANJALI FOODS LIMITED
3. Year of incorporation	1986
4. Registered office address	616, Tulsiani Chambers Nariman Point, Mumbai (MH) 400021
5. Corporate address	Office No. 601, Part B-2, Metro Tower, 6 th Floor, Vijay Nagar, AB Road, Indore (MP) 452010
6. E-mail	info@patanjalifoods.co.in
7. Telephone	022-69061600
8. Website	www.patanjalifoods.com

9. Financial year for which reporting is being done:

Financial year for which reporting is being done	Start date			End date		
Current Financial Year	01	04	2023	31	03	2024
Previous Financial Year	01	04	2022	31	03	2023
Prior to Previous Financial year	01	04	2021	31	03	2022

10. Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11. Paid-up Capital (in ₹)	72,39,89,706/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
Name	Shri Ram Bharat
Contact	022-69061600
E mail	brhead@patanjalifoods.co.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)	Standalone basis
14. Name of assurance provider	SGS India Private Limited
15. Type of assurance obtained	Reasonable Assurance of BRSR Core

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Edible Oils, Food & FMCG (Food and Beverages, etc)	92.30

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of vegetable oils and fats excluding corn oil	10402	67.96%
2	Manufacture of cream, butter, cheese, curd, ghee, khoya etc	10504	0.74%
3	Manufacture of hydrogenated oil and vanaspati ghee	10401	3.65%
4	Manufacture of biscuits, cakes, pastries, rusks etc	10712	4.79%
5	Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels	10407	3.52%
6	Manufacture of 'ayurvedic' or 'unani' pharmaceutical preparation	21003	0.28%

Business Responsibility & Sustainability Report (Contd.)

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	25	28	53
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	34 Countries

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

The contribution of exports in FY 2023-24 is 1.02% of the total revenue. During this period, our Company generated export sales of ₹323.50 crores by exporting to 34 countries. We continue to see opportunities for growth in international markets. Our strategic focus remains on increasing the contribution of exports by expanding into new regions and introducing innovative products, such as biscuits and nutraceuticals, to meet diverse global consumer needs. We are committed to enhancing our export turnover and leveraging our strengths to achieve sustained growth in the coming years.

c. A brief on types of customers

The Company remains a leading player in the Food & FMCG and Edible Oils segments with a continually expanding and strong portfolio of brands that cater to the premium, economy, and mass markets. Our diverse customer base include institutional buyers from both domestic and international markets, the Hotels, Restaurants, and Cafés (HoReCa) segment and the Canteen Stores Departments. Our products are exported to 34 countries signifying extensive market reach and global presence.

Our commitment to serving customers across all strata of society on a PAN India basis is unwavering. This year, we have further strengthened our distribution network, now supporting more than 8,000+ distributors, 100+ sales depots, 1.5 million+ retail touchpoints, 1,039+ Chikitsalays, 387 Mega stores, 3,420+ Aarogya Kendras and Grameen Aarogya Kendras. Additionally, our online presence has been strengthened with our “Order Me” app, enabling us to serve our growing online customer base more effectively. In the renewable energy sector, we continue to utilise renewable energy for our own captive consumption and sale to State Government entities. This broad and inclusive customer outreach reflects our commitment to meeting the evolving needs of both consumers and institutional partners, ensuring high levels of satisfaction and engagement across all channels.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4,197	4,067	97	130	3
2.	Other than Permanent (E)	528	524	99	4	1
3.	Total employees (D + E)	4,725	4,591	97	134	3
WORKERS						
4.	Permanent (F)	1,365	1,299	95	66	5
5.	Other than Permanent (G)	10,899	9,739	89	1,160	11
6.	Total workers (F + G)	12,264	11,038	90	1,226	10

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)	-	-	N.A.	-	N.A.
2.	Other than Permanent (E)	-	-	N.A.	-	N.A.
3.	Total employees (D + E)	-	-	N.A.	-	N.A.
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	N.A.	-	N.A.
5.	Other than Permanent (G)	-	-	N.A.	-	N.A.
6.	Total workers (F + G)	-	-	N.A.	-	N.A.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	4	-	-

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

For the third consecutive year, we have been recognised as a “Great Place To Work,” which reflects our continued commitment to fostering a positive and inclusive workplace culture. This prestigious recognition is a testament to our conscious efforts to build an environment that attracts multi-generational talent.

Our attrition rates remain in line with the industry average, and we are dedicated to enhancing talent retention and employee engagement across the Company.

	FY 2024			FY 2023			FY 2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.6	0.8	30.4	28.1	0.7	28.8	28.2	0.1	28.3
Permanent Workers	6.4	0.3	6.7	5.6	0.1	5.7	6.5	0.1	6.6

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)
The company has no holding / subsidiary / associate companies / joint ventures				

Note: After closure of FY 2023 - 24, the company has formed two wholly owned subsidiary companies namely, Contemporary Agro Private Ltd. and Rishikrishi Farming Private Ltd.

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

- (ii) Turnover (in ₹) 3,17,21,35,44,879.01
- (iii) Net worth (in ₹) 67,42,59,70,209.64

Business Responsibility & Sustainability Report (Contd.)

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	Web-link for grievance redress policy	FY 2024			FY 2023		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	https://www.patanjalifoods.com/ContactUs.php	NIL	NIL	The Company continues to prioritise addressing concerns and suggestions of stakeholders by maintaining robust systems including email and presence on social media platforms for effective communication. This year, we have enhanced our systems to ensure more efficient resolution of complaints and grievances of our stakeholders.	NIL	NIL	Company has put in place robust systems to address concerns and suggestions of stakeholders by way of email and presence on social media platforms. The pending complaints are under process of resolution.
Investors (other than shareholders)	Yes		NIL	NIL		NIL	NIL	
Shareholders	Yes		104	NIL		133	NIL	
Employees and workers	Yes		4	NIL		NIL	NIL	
Customers	Yes		4,163	121		4,044	51	
Value Chain Partners	Yes		NIL	NIL		NIL	NIL	

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Supply Chain Resilience	Risk & Opportunity	Risk: Supply chain disruptions and commodity inflation impact raw material costs and availability due to import dependence. Opportunity: Aim to reduce import dependence through domestic production of palm oil.	Mitigate: Capitalise on domestic oil palm expansion programs to reduce import dependency and aggressively increase the oil palm planted area.	Positive - Reducing import dependency in the supply chain yields long-term results.
2	Economic Stability	Risk	Slowdown in economic activity could impact the FMCG industry and sales. Volatility in interest rates may affect financial performance and lead to investment losses.	Adapt: Align product portfolio with a mix of premium, mass, and economy segment products, manage interest rate risk, and maintain adequate liquidity.	Negative - Economic slowdown and interest rate volatility may impact financial performance.
3	Risk Identification & Mitigation	Risk & Opportunity	Risk: Foreign currency fluctuations and commodity price changes impact financial performance due to import dependence. Business disruption from geopolitical events may occur. Opportunity: The Company aims to reduce import dependence through domestic production. This initiative aligns with changing consumer preferences and global demand for sustainable products.	Mitigate: Minimise import dependency, expand domestic oil palm plantation, and increase exports to create a natural foreign currency hedge.	Positive - Reducing import dependency and increasing exports yield long-term results.

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	Effective Corporate Governance	Opportunity	Opportunity: Enhancing corporate governance improves business transformation and reputation.	Adapt: Establish and implement internal policies and improve compliances.	Positive - Increase shareholders' confidence and laying the foundation for sound financial practices for the short, medium and long term.
5	Consumer Engagement & Innovation	Opportunity	Opportunity: Tracking consumer trends and strengthening dealer networks improve brand reach and cater to changing preferences.	Adapt: Constantly analyse the market, selecting the best suppliers and venture into promising markets.	Positive - Diversified product portfolio leads to increased consumer satisfaction and sales.
6	Nutrition Accessibility	Opportunity	Opportunity: Providing access to healthy products addresses malnourishment and promotes well-being. Integrating plant-based products enhances the portfolio.	Adapt: Enhance distribution network, create affordable healthy products meeting preferences.	Positive - Diverse FMCG product portfolio offering stability and higher margins.
7	Circular Practices & Waste Reduction	Opportunity	Opportunity: Transitioning to circular models with reduced reliance on nonrenewable resources creates a sustainable business model.	Adapt: Improve the renewable energy mix and focus on reusing and recycling materials wherever possible across the value creation model.	Positive - Reduced dependencies on nonrenewable materials create a sustainable environment. Negative - Increased costs of recycling and packaging.
8	Climate Resilience & Adaptation	Opportunity & Risk	Risk: Climate change events impact business Opportunity: opportunity lies in sourcing sustainability and developing local supply chains.	Mitigate: Sustainable sourcing, water-saving solutions, local supply chains, and oil palm plantation in India.	Positive - Reduced import dependencies and focus on water usage create resilience. Negative - Impact extent depends on the event.
9	Compliance & Regulatory Adherence	Risk	Risk: Non-compliance with laws damages reputation and affects business growth. Adverse changes in regulations could impact results.	Mitigate: Comply with State & Central laws, monitor and review compliance, and maintain vigil mechanisms.	Neutral - No immediate financial implication, but potential costs in the long run.
10	Data Security & Privacy	Risk	Risk: Disruptions from cyber attacks and non-availability of critical information impact business operations and results.	Mitigate: Robust IT systems, firewalls, contingency measures, and employee training.	Neutral - Implications depend on the effectiveness of the mitigation approach.
11	Employee Well-being & Development	Opportunity	Opportunity: Talent acquisition, retention, and employee well-being contribute to sustainable business success.	Adapt: Create an inclusive and high-performing work environment, encourage entrepreneurship, and reward performance.	Neutral - Costs commensurate with business goals, positive impact in the long run.
12	Quality Assurance & Product Safety	Opportunity	Opportunity: Ensuring production quality and safety enhance brand reputation amid increasing transparency requirements.	Adapt: Obtain third-party certifications to ensure product safety and quality.	Positive - Enhanced brand loyalty and increased market share.
13	Ecological Footprint Reduction	Opportunity	Opportunity: Focus on waste, water, and energy management along with GHG emissions reduction.	Adapt: Use renewable energy, adopt eco-friendly practices (5 R principle).	Positive - Reduced ecological impact and improved energy management.

Business Responsibility & Sustainability Report (Contd.)

Section B

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.patanjalifoods.com/policies/Business_Responsibility_and_Sustainability_Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No								
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.	Our manufacturing units are covered by a Comprehensive Quality Management System which includes: <ul style="list-style-type: none"> ○ QMS-9001:2015 ○ EMS-14001-2015 ○ OHSAS-45001-2018 ○ FSSC- 22000- 2018 ○ GMP+ Feed Safety System ○ Food chain ID (formerly known as Cert id) ○ Halal Certification ○ Kosher ○ FSSAI ○ HACCP – Food Safety 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	To reinforce our Environmental, Social, and Governance (ESG) commitment, we continue to evaluate the impact of our operations on various ESG parameters to set short, medium, and long-term targets. Our aim is to grow and expand our operations while creating a positive impact on the environment and society at large. During the year under review, we undertook the following steps to advance our ESG vision and strategy: <ul style="list-style-type: none"> ○ Stakeholder identification ○ Internal surveys and discussions ○ Evaluation of standards and frameworks ○ Identification of key ESG goals <p>The Company remains committed to ESG aspects related to:</p> <ul style="list-style-type: none"> ○ Keeping community welfare at the core of decision-making ○ Promoting diversity in all forms at the workplace and building an inclusive work culture ○ Improving operational efficiency, use of renewable power, achieving water efficiency, and reducing emissions across our plants ○ Working towards improving transparency and completeness of disclosure in alignment with international best practices ○ Engaging with suppliers to ensure traceability to the mill for imported raw materials <p>The Company has already implemented various ESG aspects in its business operations:</p> <ul style="list-style-type: none"> ○ We consume approximately ~20% of all our energy requirements at our plants in Madhya Pradesh, Tamil Nadu, Gujarat, Maharashtra, and Karnataka from renewable energy sources. During the year, the company generated 127,708,136 KWh (1,25,708 MWh) of wind power at various locations in the country. ○ We also use biomass such as Rice Husk, Mustard Husk, Palm Fiber for meeting our energy requirements. ○ The company has installed ZLD facilities at four locations and MEE/ MVR /ATFD/ Effluent Treatment plants (ETP) at all other locations. ○ The company is setting up solar power plant at one of its manufacturing facilities. ○ In our palm plantation business, we have achieved 74,376 Ha of planted area, which is watered using drip irrigation to ensure effective utilisation of water resources. ○ For our Oil Palm Plantation, the company is working with ~57,000 farmers. It sources 100% of the palm fruits produced by them to process Palm Oil. 								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met									

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	
I am pleased to present our Business Responsibility and Sustainability Report (BRSR) for the financial year 2023-24. The report encapsulates our ongoing efforts at being a responsible business entity and empowers stakeholders to make informed decisions. Your company is strongly committed to being a truly sustainable and responsible business and continues to make focused efforts in that direction. The Company has evaluated the impact of our operations on the various parameters of ESG to set short, medium and long-term targets. We are constantly working towards fulfilling the ESG goals and shall continue to make sustained efforts to be a responsible organisation with ESG focus. For more information, please refer Page 06 “MD’s Message” section of this Integrated Annual Report.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	Shri Ram Bharat, Managing 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.	Yes, The Company has formed an ESG & CSR Committee (ECC) for decision making on sustainability and CSR related issues.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	The policies are reviewed internally on a periodic basis.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with all applicable statutory requirements and monitors the same through a compliance tool implemented across its various facilities to ensure timely compliance and monitoring. The tool is equipped with automated escalation matrix features to ensure prompt redressal of any issues.																	

Business Responsibility & Sustainability Report (Contd.)

	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.	The independent internal auditor appointed by the Company reviews the working of the policies from time to time in addition to internal review & assessment undertaken periodically by respective departments.								

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)						N.A.			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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	6	<p>Business and Industry:</p> <ol style="list-style-type: none"> Business & Operational Performance of the company <p>Financial and Treasury:</p> <ol style="list-style-type: none"> Financial Results and Performance Utilisation of Funds <p>ESG:</p> <ol style="list-style-type: none"> CSR Initiatives and their impact Internal Audit Plans and findings Internal financial controls Risk Management Systems ESG Goals <p>Legal and Regulatory Compliance:</p> <ol style="list-style-type: none"> Compliances with various applicable laws Compliance Management Tool Various activities undertaken by Registrars & Transfer Agent (RTA) Material litigation Hedging operations on commodity and forex <p>Regulatory Updates:</p> <ol style="list-style-type: none"> Disclosure Obligations of Listed Entities in relation to Related Party Transactions. 	100
Key Managerial Personnel	2	<ol style="list-style-type: none"> Structural Digital Database under SEBI (PIT) Regulations, 2015 SEBI (Prohibition of Insider Trading) Regulations, 2015 	100

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
Employees other than BoD and KMPs	48	Curated training programs conducted on: <ul style="list-style-type: none"> ○ Team Work ○ ISO -22000 2018 ○ Decision Making ○ PoSH Awareness ○ Work Ethics ○ Health & Safety ○ 5S Training Programme ○ Time Management ○ Waste generation and disposal ○ FSSC 22000 ○ ESI Policy ○ Work Discipline ○ Skill Development 	12.50
Workers	77	Training and awareness programs conducted on: <ul style="list-style-type: none"> ○ Maintenance Work in Plant ○ Chemical Circulation ○ Use OF PPE'S ○ Confined Space Work ○ Fire & Safety ○ Electrical Safety ○ Slip, trip and fall Hazard ○ Chemical Safety ○ Flammable Liquid Fire ○ Machine Guarding ○ Machine Safety ○ Fire Extinguisher Basic Training & Demo ○ Road Safety ○ Flammable & Explosive Gases ○ Lockout-Tagout (LOTO) System ○ Production Safety ○ Height Work & Its Safety Precautions ○ Pressure Vessel Safety ○ SOP of carbon dioxide fire Extinguisher ○ Emergency exit plan ○ Hand tools and power tools ○ Earthing Test Training ○ HOT Work - Cutting & Welding ○ ESI Policy 	41.65

Business Responsibility & Sustainability Report (Contd.)

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	N.A.	N.A.	N.A.	N.A.	N.A.
Settlement	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding fee	N.A.	N.A.	N.A.	N.A.	N.A.
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	N.A.	N.A.	N.A.	N.A.	N.A.
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.

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
N.A.	N.A.

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 continues to maintain a Board approved anti-corruption and anti-bribery policy. This policy underscores our commitment to ethical business practices and zero tolerance for corruption or bribery. It is publicly available on our website and can be accessed through the following link: https://www.patanjalifoods.com/policies/Business_Responsibility_and_Sustainability_Policy.pdf.

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

	FY 2024	FY 2023
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2024		FY 2023	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	N.A.	Nil	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	N.A.	Nil	N.A.

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.

N.A.

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

	FY 2024	FY 2023
Number of days of accounts payables	21	18

9. Open-ness of business

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

Parameter	Metrics	FY 2024	FY 2023
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	14.19%	15.34%
	b. Number of trading houses where purchases are made from	544	578
	c. Purchases from top 10 trading houses as% of total purchases from trading houses	72.93%	80.15%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	94.37%	93.77%
	b. Number of dealers / distributors to whom sales are made	22,848	17,963
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	19.01%	11.22%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6.40%	3.45%
	b. Sales (Sales to related parties / Total Sales)	1.36%	4.00%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	12.23%	5.70%
	d. Investments (Investments in related parties / Total Investments made)	5.38%	7.75%

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 2024	FY 2023	Details of improvements in environmental and social impacts
R&D	₹ 50,75,194 (9.13%)	₹ 4,25,36,362	Reduce thermal power usage, achieve efficient use of water through drip irrigation for Oil Palm Plantation, support Oil Palm farmers and ensure safe operating environment.
Capex	₹ 35,53,34,708 (41.29%)	₹ 3,29,90,144	

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes

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

100% of Fresh Fruit Bunches (FFBs) for domestic oil palm production, as well as Soya Seeds and Mustard Seeds for edible oil and by-products manufacturing, were sustainably sourced. With regards to import of edible oil, the company is engaging with suppliers to ensure traceability to the mill for the imported raw materials. This commitment underscores our dedication to responsible sourcing practices that prioritise environmental stewardship and support local communities. In our efforts to source sustainably, company has developed Oil Palm Plantation across 12 states in India impacting lives of 57,000 farmers. Our total oil palm plantation area has now expanded to 74,376 hectares, with the proportion of young plantations (aged 0 to 3 years) increasing from 19% to 33%. We have also established 14 new nurseries, bringing the total to 40 by March 2024, aimed to grow our area under oil palm plantation.

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.

We continue to ensure the safe reclamation, reuse, recycling, and disposal of various types of waste. The plastic waste generated are reused to the extent possible and disposed through identified value chain partners. E-waste is managed in collaboration with government-approved recyclers across the country. Hazardous waste is treated in our Effluent Treatment Facilities or disposed of through approved partners in accordance with applicable norms. Other non-hazardous waste generated are Recycled, Reused, Recovered or handled through established protocols to ensure environmentally responsible recycling and disposal.

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

Yes, extended producer responsibility is applicable to Patanjali Foods Limited (PFL). As a responsible manufacturer, we have submitted our Extended Producer Responsibility (EPR) plan to Central Pollution Control Board. During FY 2023-24, we have successfully achieved our EPR target through collection and sustainable disposal on a pan-India basis in collaboration with value chain partners who have been granted EPR Authorisation under the E-Waste (Management) Rules, 2016.

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 employees											
Male	4,067	4,067	100	4,067	100	-	-	-	-	-	-
Female	130	130	100	130	100	130	100	-	-	-	-
Total	4,197	4,197	100	4,197	100	130	100	-	-	-	-
Other than Permanent employees											
Male	524	524	100	524	100	-	-	-	-	-	-
Female	4	4	100	4	100	-	-	-	-	-	-
Total	528	528	100	528	100	-	-	-	-	-	-

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 (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1,299	1,299	100	1,299	100	-	-	-	-	-	-
Female	66	66	100	66	100	66	100	-	-	-	-
Total	1,365	1,365	100	1,365	100	66	100	-	-	-	-
Other than Permanent workers											
Male	9,739	9,739	100	9,739	100	-	-	-	-	-	-
Female	1,160	1,160	100	1,160	100	1,160	100	-	-	-	-
Total	10,899	10,899	100	10,899	100	1,160	100	-	-	-	-

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

	FY 2024	FY 2023
Cost incurred on well-being measures as a % of total revenue of the company	0.02%	0.02%

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

Benefits	FY 2024			FY 2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity*	100	100	Y	100	100	Y
ESI	100	100	Y	100	100	Y

*Employer deposited gratuity to Life Insurance Corporation of India.

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.

We continue our efforts to make our premises accessible to differently-abled employees and workers. While a number of office premises have already been equipped with facilities to support differently-abled individuals, we are proactively undertaking efforts to extend the same to our remaining locations. Our commitment to inclusivity drives us to continuously enhance the workplace environment and ensure that every employee, regardless of their abilities, can thrive and contribute effectively. This ongoing initiative is aligned with the requirements of the Rights of Persons with Disabilities Act, 2016.

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, we continue to uphold our commitment to inclusivity and growth with the equal opportunity policy of the company, fostering an environment that aligns with the Rights of Persons with Disabilities Act, 2016. The company aims to comply with all applicable fair employment practices under this Act. The policy can be accessed through the following link: <https://www.patanjalifoods.com/ContactUs.php>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Other	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

Permanent Workers	Yes	Yes, the company has established a mechanism to receive and redress grievances for various categories of employees and workers. The company has developed intranet HR application 'HR Konnect' accessible to all its employees and workers. For grievances related to Sexual Harassment, we adhere to our comprehensive PoSH Policy that ensures a safe and supportive workplace environment. For industrial disputes, we follow the guidelines outlined in the Industrial Disputes Act to address concerns effectively and in accordance with legal requirements. These mechanisms are designed to ensure that grievances are handled promptly, fairly, and in alignment with applicable regulations and company policies.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2024			FY 2023		
	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	4,197	52	1.24	3,925	53	1.35
Male	4,067	52	1.27	3,793	53	1.40
Female	130	-	-	132	-	-
Other	-	-	-	-	-	-
Total Permanent Workers	1,365	280	20.51	1,368	275	20.10
Male	1,299	280	21.55	1,298	275	21.19
Female	66	-	-	70	-	-
Other	-	-	-	-	-	-

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8. Details of training given to employees and workers:

Category	FY 2024					FY 2023				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Male	4,067	385	9.47	233	5.73	3,793	1,924	50.73	1,711	45.11
Female	130	8	6.15	14	10.77	132	69	52.27	65	49.24
Other	-	-	NA	-	NA	-	-	-	-	-
Total	4,197	393	9.36	247	5.89	3,925	1,993	50.78	1,776	45.25
Workers										
Male	1,299	504	38.80	108	8.31	1,298	429	33.05	395	30.43
Female	66	-	-	4	6.06	70	-	-	-	-
Other	-	-	NA	-	NA	-	-	-	-	-
Total	1,365	504	36.92	112	8.21	1,368	429	31.36	395	28.87

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

Category	FY 2024			FY 2023		
	Total (A)	No. (B)	%(B/A)	Total (D)	No. (E)	%(E/D)
Employees						
Male	4,067	2,575	63.32	3,793	2,410	63.54
Female	130	68	52.30	132	42	31.82
Other	-	-	-	-	-	-
Total	4,197	2,643	62.97	3,925	2,452	62.47
Workers						
Male	1,299	936	72.05	1,298	488	37.60
Female	66	65	98.48	70	-	-
Other	-	-	-	-	-	-
Total	1,365	1,001	73.33	1,368	488	35.67

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?

Yes, the Company has an effective health and safety management system in place. All our manufacturing facilities have ISO 45001 certification. The Occupational Health and Safety (OHS) management system is audited regularly by internal as well as external teams. The health and safety of the employees are of the highest priority for the Company, and its OHS management system covers all manufacturing facilities in India. The Company's Environment, Health, and Safety (EHS) Policy encourages a Zero Accident work culture and extends effective safety training and monitoring to all its employees and workers.

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 Company has a well-defined and structured Risk Assessment Standard with a Risk Matrix. Risks are identified through a hazard identification and risk assessment process, and identified risks are then prioritised and integrated into action plans with quantified targets to eliminate the risks. The Company regularly evaluates the progress in reducing or preventing the risks against the identified targets. In addition, the reporting of unsafe acts, unsafe conditions, and near misses has been established to prevent accidents in the workplace. The Company also tracks safety performance through certain KPIs like Lost Time Injury Frequency Rate (LTIFR), safety observations round by senior management people, etc. Every unplanned and scheduled maintenance activity is carried out with a Permit to Work (PTW) system with Job Safety & Environment Assessment (JSEA).

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

Yes, the Company strongly encourages employee participation in Environment, Health and Safety (EHS) aspects such as reporting unsafe acts/conditions, near-miss reporting through workplace inspections, critical machine audits, and process confirmation audits by the way of Lockout, Tagout & Tryout (LOTOTO) & Permit to Work (PTW) systems with JSEA. In the current FY 2023-24, the Company initiated and adopted a structured and systematic safety system with KPIs for effective implementation to develop and enhance the safety culture of all units of Patanjali Foods Limited. The Management is now approaching the adoption of a proactive approach to enhancing safety culture with a well-defined goal to achieve zero fatalities and accidents.

All work-related injuries, ill health, diseases, and incidents are thoroughly investigated. The Company is also focusing on behavior-based safety training for all employees and providing coaching using a planned-personal-contact process or safety observation rounds, focusing more on identifying unsafe acts and unsafe behavior. To improve employee participation and ensure engagement, the monthly planner, is released and each unit plans and executes all activities as per the planner. Furthermore, the Corporate EHS head conducts online quizzes and other activities to ensure participation of all levels of employees across India, as part of the Company's Reward & Recognition program.

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

Yes, all manufacturing facilities of the Company are equipped with first aid boxes and Occupational Health Centres (OHC) as per the statutory requirements mentioned in the Factories Act. The employees have access to non-occupational related medical treatment at all times. Apart from this, all units have tie-ups with reputable hospitals so that any emergency medical requirements can be catered to on time for all employees. The employees are covered under ESI & Medical Insurance based on their eligibility to get medical and healthcare services for both occupational and non-occupational needs.

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

Safety Incident/Number	Category	FY 2024	FY 2023
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.18	0.18
	Workers	0.36	0.57
Total recordable work-related injuries	Employees	1	1
	Workers	7	9*
No. of fatalities	Employees	0	0
	Workers	2	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	3

*Including high consequences work related injury FY 2022-2023.

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

The Company follows well-established processes to identify and manage health & safety hazards at work sites. Regular risk assessments, workplace inspections, internal and external audits, and tracking of information such as the type and rate of injuries, occupational diseases, lost days, and absenteeism are carried out to improve EHS performance in all activities, processes, products, and services.

The Compliance to safe working conditions is an essential part of Safety, Health and Environment (SHE) management system. The company's manufacturing locations are covered under the ISO 45001, ISO 14001 and ISO 9001 certifications and the sites are periodically assessed by accredited third parties for validation of the requirements of the ISO certifications.

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

	FY 2024			FY 2023		
	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	-	-	-	14	-	-
Health and Safety	-	-	-	6	-	-

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14. Assessments for the year:

	% of 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.

We continuously undertake proactive risk assessments, safety related training, mock drills and corrective actions are implemented and monitored regularly using a Corrective Action and Preventive Action (CAPA) Tracker tool to track progress. We have safety committee in each of our manufacturing operations that meets regularly to address and formulate corrective action plan to ensure safe working environment. The corrective action plans are continuously implemented to enhance the EHS management systems of all manufacturing facilities.

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.

Stakeholders play a crucial role in shaping our business strategy, as their interests are closely intertwined with our operations. We identify our stakeholders based on those directly or indirectly impacted by the company, including those to whom PFL has financial, legal, or moral responsibilities. Our methods of stakeholder engagement encompass regular interactions, investor meetings and calls, engagement with team members, and feedback mechanisms. These efforts enable us to discern stakeholder expectations, identify potential conflicts, and address concerns proactively.

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

Sr.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers	No	Focused Group Discussions, Digital Platforms, Market Research (TV commercials, newspaper ads and pamphlets are in the local language, where applicable)	Continuous Basis	<ul style="list-style-type: none"> ○ Engage with distributors and retailers ○ Transparent communication through commercial discussions and meetings
2	Value Chain Partners	No		As needed	<ul style="list-style-type: none"> ○ One-on-one meetings to discuss service levels or other commercial aspects Interactions regarding quality of raw materials, technology benefits, safety, health, environmental and ethical compliance
3	Employees and workers	No	Employee engagement surveys, developed informative and up to-date employee communication channels, arranged regular interactions with the C-suite, Town halls, One-on-one performance reviews, Various learning and development initiatives (Worker level L&D initiatives are in the local language, where applicable)	Continuous Basis	<ul style="list-style-type: none"> ○ Direct engagements by supervisors and business management ○ Conferences and town hall meetings ○ Induction and internal training ○ Outbound exercises ○ Employee wellness campaigns

Sr.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4	Government and Industry bodies	No		As needed	<ul style="list-style-type: none"> ○ Audits of manufacturing sites by regulatory authorities ○ Reports and interactions aimed at confirming legislative and regulatory compliance policies and processes ○ Involvement in government programmes aimed at uplifting communities and reduce edible oil import dependence
5	Investors and Capital Providers	No		Continuous Basis	<ul style="list-style-type: none"> ○ Investor and analyst presentations; one-on one meetings ○ Media releases, quarterly presentations and published results ○ Annual General Meetings ○ Investor relations section of PFL's website ○ Engagement with the financial media

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			FY 2023		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	4,197	4,197	100	3,925	3,925	100
Other than permanent	528	528	100	25	25	100
Total Employees	4,725	4,725	100	3,950	3,950	100
Workers						
Permanent	1,365	1,365	100	1,368	1,368	100
Other than permanent	10,899	10,899	100	12,142	12,142	100
Total Workers	12,264	12,264	100	13,510	13,510	100

2. Details of minimum wages paid to employees and workers

Category	FY 2024					FY 2023				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Total Permanent Employees	4,197	-	-	4,197	100	3,925	-	-	3,925	100
Male	4,067	-	-	4,067	100	3,793	-	-	3,793	100
Female	130	-	-	130	100	132	-	-	132	100
Other	-	-	-	-	-	-	-	-	-	-
Total Other than Permanent Employees	528	-	-	528	100	25	-	-	25	100
Male	524	-	-	524	100	23	-	-	23	100
Female	4	-	-	4	100	2	-	-	2	100
Other	-	-	-	-	-	-	-	-	-	-

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Category	FY 2024					FY 2023				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Total Permanent Workers	1,365	-	-	1,365	100	1,368	-	-	1,368	100
Male	1,299	-	-	1,299	100	1,298	-	-	1,298	100
Female	66	-	-	66	100	70	-	-	70	100
Other	-	-	-	-	-	-	-	-	-	-
Total Other than Permanent Workers	10,899	-	-	10,899	100	12,142	-	-	12,142	100
Male	9,739	-	-	9,739	100	11,966	-	-	11,966	100
Female	1,160	-	-	1,160	100	176	-	-	176	100
Other	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female		Other	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	5	Re. 1.00*	1	₹ 0.09 crore	-	-
Key Managerial Personnel	4	₹ 0.87 crore	N.A.	N.A.	-	-
Employees other than BoD and KMP	4,063	₹ 0.05 crore	130	₹ 0.04 crore	-	-
Workers	1,299	₹ 0.03 crore	66	₹ 0.02 crore	-	-

*The average remuneration (in form of sitting fees) of Board of Directors is ₹ 9,40,000 and remuneration of Managing Director is Re. 1 only.

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

	FY 2024	FY 2023
Gross wages paid to females as % of total wages	2.41%	2.50%

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, we have designated the Human Resource (HR) Function as the focal point responsible for addressing any human rights issues arising from our business activities, whether at our facilities or offices. The HR function reports directly to the Managing Director (MD) of the company, and periodic reviews are conducted by the Chief Operating Officer (COO), who also oversees the HR function.

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

Continuing our commitment to transparency and accountability, the company has established robust internal mechanisms to address grievances related to human rights issues. Employees and workers are provided various platforms such as HR Konnect, the Prevention of Sexual Harassment (PoSH) committee, and email to express their concerns anonymously or directly. Additionally, the company has implemented a Code of Conduct and formulated a whistleblower policy, enabling all employees and workers to report grievances, including human rights issues. The human resource function monitors regularly all such aspects under the guidance of the Chief Operating Officer of the Company. Upon receipt of grievances, the company follows a structured framework aligned with its policies and applicable regulations. Closure of grievances is communicated to the aggrieved parties, except in cases where grievances are reported anonymously.

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

	FY 2024			FY 2023		
	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	1	-	Resolved	-	-	N.A.
Discrimination at workplace	-	-	N.A.	-	-	N.A.
Child Labour	-	-	N.A.	-	-	N.A.
Forced Labour/Involuntary Labour	-	-	N.A.	-	-	N.A.
Wages	-	-	N.A.	-	-	N.A.
Other human rights related issues	-	-	N.A.	-	-	N.A.

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

	FY 2024	FY 2023
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	-
Complaints on POSH as a % of female employees / workers	0.07	-
Complaints on POSH upheld	-	-

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

We maintain a strict vigil against any adverse consequences for individuals who raise genuine concerns through periodic interactions. We have formulated and implemented a whistleblower policy, in addition to policies related to PoSH (Prevention of Sexual Harassment). All grievances are handled with the highest standards of fairness and integrity.

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

We follow all essential legal requirements according to the established laws and regulations of India in this regard.

10. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

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

Not applicable as we have not come across any concerns.

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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 format:

Parameter	FY 2024	FY 2023*
From renewable sources		
Total electricity consumption (A)	201,306	80,892
Total fuel consumption (B)	1,516,910	1,259,253
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1,718,216	1,340,145
From non-renewable sources		
Total electricity consumption (D)	379,243	315,258
Total fuel consumption (E)	7,570,990	6,957,757
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	7,950,233	7,273,015
Total energy consumed (A+B+C+D+E+F)	9,668,449	8,613,160
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000030	0.000027
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) [#]	0.000697	0.000625
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	Yes
If yes, name of the external agency.	SGS India Private Limited	Intertek India Pvt. Ltd.

*The FY23 numbers have been restated as per the format of BRSR for the FY 2023-24

[#]The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India which is 22.882

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.

No.

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

Parameter	FY 2024	FY 2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	388,998	236,833
(ii) Groundwater	1,087,897	1,169,541
(iii) Third party water	1,478,981	1,265,167
(iv) Seawater / desalinated water	-	-
(v) Others	2,939	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,958,815	2,671,541
Total volume of water consumption (in kilolitres)	2,958,793	2,671,383
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000009	0.000008
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) [#]	0.000213	0.000194
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	Yes
If yes, name of the external agency.	SGS India Private Limited	Intertek India Pvt. Ltd.

[#]The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India which is 22.882

4. Provide the following details related to water discharged:

Parameter	FY 2024	FY 2023
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	36,943	33,866
Total water discharged (in kilolitres)	36,943	33,866
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	Yes
If yes, name of the external agency.	SGS India Private Limited	Intertek India Pvt. Ltd.

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

Yes, the company has implemented ZLD (Zero liquid discharge) facilities at Mangliya, Chennai, Patalganga & Mangalore plants and is working towards implementing the same at other locations. The Company has installed MEE/ MVR /ATFD/ Effluent Treatment plants (ETP) at all other locations. The recycled water is used for horticulture and industrial uses to ensure minimal freshwater intake. The solid waste is sent to authorised agencies for further processing. The Company follows all applicable guidelines and directions on maintaining the standards of ETP as required by the Pollution Control Boards.

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

Parameter	Please specify unit	FY 2024	FY 2023
NOx	mg/m3	43	59
SOx	mg/m3	53	62
Particulate matter (PM)	mg/m3	51	71
Persistent organic pollutants (POP)	N.A.	N.A.	N.A.
Volatile organic compounds (VOC)	N.A.	N.A.	N.A.
Hazardous air pollutants (HAP)	N.A.	N.A.	N.A.
Others – please specify	N.A.	N.A.	N.A.
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes	Yes
If yes, name of the external agency.		SGS India Private Limited	Intertek India Pvt. Ltd.

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	Unit	FY 2024	FY 2023
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)	tCO ₂	431,394	648,772
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)	tCO ₂	40,036	70,933
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000001	0.000002
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[#]		0.000034	0.000052
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes	Yes
If yes, name of the external agency.		SGS India Private Limited	Intertek India Pvt. Ltd.

[#]The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India which is 22.882.

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, in the following format:

Parameter	FY 2024	FY 2023
Total Waste generated (in metric tonnes)		
Plastic waste (A)	556	272
E-waste (B)	1	2
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	3	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3,616	615
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	53,788	71,815
Total (A+B + C + D + E + F + G + H)	57,964	72,705
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.0000002	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) [#]	0.0000042	0.0000053
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

[#]The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India which is 22.882

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

Category of waste	FY 2024	FY 2023
(i) Recycled	51,794	69,529
(ii) Re-used	1,804	155
(iii) Other recovery operations	1,305	1,822
Total	54,903	71,506

Parameter	FY 2024	FY 2023
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	82
(ii) Landfilling	-	6,652
(iii) Other disposal operations	-	802
Total	-	7,535
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	Yes
If yes, name of the external agency.	SGS India Private Limited	Intertek India Pvt. Ltd.

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.

Continuing our commitment to sustainable practices, the company adheres to government guidelines for the disposal of all hazardous waste. We are dedicated to minimising waste generation and disposal by embracing the “5 R’s” principle: Refuse, Reduce, Reuse, Repurpose, and Recycle wherever feasible. Various initiatives have been implemented to support this commitment. In our Palm plantation business, solid waste such as Empty Fruit Bunches (EFB), fibre, and shells are utilised as organic fertiliser and fuel. Liquid waste, Palm Oil Mill Effluent (POME), generated from processing fresh fruit bunches are also managed sustainably. Similarly, in the Oleo Chemicals business, by-products from the processing of edible oils serve as primary feedstock, contributing to our waste management strategy.

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	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The company does not have offices located in any 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, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is 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.

S. No.	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 action taken, if any
None				

Business Responsibility & Sustainability Report (Contd.)

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: 11**
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to**

S No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Soyabean Processors Association of India (SOPA)	National
2	Solvent Extractors Association of India (SEA)	National
3	Indian Vegetable Oil Producers Association (IVOPA)	National
4	Soya Food Promotion and Welfare Association	National
5	The Agricultural and Processed Food Products Export Development Authority (APEDA)	National
6	Federation of Indian Export Organisation (FIEO)	National
7	Indian Oil Seed & Produce Export Promotion Council (IOPEPC)	National
8	Spices Board	National
9	Oil Palm Developers and Processors Association	National
10	Round Table on Sustainable Palm Oil (RSPO)	International

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.**

During the year, there were no adverse orders related to anti-competitive conduct.

Name of authority	Brief of the case	Corrective action taken
N.A.	N.A.	N.A.

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
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

We have established a comprehensive grievance redressal mechanism. The company maintains ongoing engagement with the community and has established effective mechanisms to receive and address grievances promptly. Stakeholders are encouraged to share Grievances/Feedback/Complaints through various channels, including email at wecare@patanjalifoods.co.in, telephone, or postal communication. Comprehensive contact details are available on our company's website (www.patanjalifoods.com/ContactUs.php), ensuring accessibility for all community members. We have implemented an internal structure to ensure timely resolution of issues, complaints and grievances to ensure swift and effective action. These efforts reflect our commitment to transparent and responsive community relations.

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

	FY 2024	FY 2023*
Directly sourced from MSMEs/ small producers	7%	5%
Directly from within India	58%	55%

*The percentage figures of the previous year have been restated

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

Location	FY 2024	FY2023
Rural	10.31%	7.25%
Semi-urban	23.83%	14.33%
Urban	16.88%	23.66%
Metropolitan	48.98%	54.76%

Note: Only 55% of other than permanent workers have been considered for the above calculation. The company will consider 100% of other than permanent workers from the coming year.

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 has established robust mechanisms to receive and respond to consumer complaints and feedback promptly. Consumers can lodge complaints about our products through email at wecare@patanjalifoods.co.in or by calling our toll-free number, 1800180419. Additionally, consumers can reach out to us via our website at www.patanjalifoods.com/ContactUs.php. Our customer care cell interacts with customers to ensure prompt redressal of their concerns, the complaints are recorded in our system and redressal status of complaints are reviewed and escalated, if required. Further, action plans are prepared to prevent occurrences of similar complaints. These channels ensure that consumer concerns are acknowledged and addressed efficiently, reflecting our commitment to quality and customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Our products carry all necessary disclosures and information as mandated under the law for various products sold by the Company
Safe and responsible usage	
Recycling and/or safe disposal	

Business Responsibility & Sustainability Report (Contd.)

3. Number of consumer complaints in respect of the following

	FY 2024			FY 2023		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	N.A.	NIL	NIL	N.A.
Advertising	NIL	NIL	N.A.	NIL	NIL	N.A.
Cyber-security	NIL	NIL	N.A.	NIL	NIL	N.A.
Delivery of essential services	NIL	NIL	N.A.	NIL	NIL	N.A.
Restrictive Trade Practices	NIL	NIL	N.A.	NIL	NIL	N.A.
Unfair Trade Practices	NIL	NIL	N.A.	NIL	NIL	N.A.
Others	4,287	121	The company is in the process of resolving the pending complaints	4,044	51	The company is in the process of resolving the pending complaints

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

	Number	Reasons for recall
Voluntary recalls	NIL	N.A.
Forced recalls	NIL	N.A.

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.

The company has implemented a comprehensive approach to cybersecurity within its IT security framework, aimed at effectively mitigating risks associated with data privacy and cyber threats. Our strategy includes regular assessments of our security processes to proactively safeguard against potential vulnerabilities and breaches. This proactive stance ensures that our systems and data are protected from evolving cyber threats.

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.

N.A.

7. Provide the following information relating to data breaches:

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

Independent Reasonable Assurance Statement

Independent Reasonable Assurance Statement to Patanjali Foods Limited on its BRSR for the FY 2023-24

The Board of Directors,

Patanjali Foods Limited,

616, Tulsiani Chambers,
Nariman Point, Mumbai
400 021, Maharashtra

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Patanjali Foods Limited (the 'Company' or 'Patanjali') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') pertaining to the reporting period of April 1, 2023, to March 31, 2024. The Report has been prepared following the National Guidelines for Responsible Business Conduct of the BRSR Framework, covering the performance of the Company across environmental, social, and governance (ESG) indicators. This reasonable assurance engagement was conducted in accordance with "International Standard on Assurance Engagements (ISAE) 3000 (Revised)".

Responsibilities

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

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

Assurance Standard

SGS India has conducted Reasonable level Assurance w.r.t BRSR core parameters under 9 ESG Attributes with reference to the Securities and Exchange Board of India's BRSR Core – Framework for Assurance and ESG Disclosures issued vide circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information). Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Core Indicators (KPIs) within the report for the period April 1, 2023, to March 31, 2024. The reporting scope and boundaries include 18 manufacturing sites and 28 offices spread across 10 states in India. The assurance covered the following sample locations for the assessment:

- Chennai Plant, Kannigaiper Village, Uthukottai Taluk, Thiruvallur Distt (Tamilnadu)
- Haldia Plant Address, Bijoyramchak, Ward No. 9, P.O. Durgachak, Haldia (West Bengal)
- Indore Office Address, 601, Part B-2, 6th Floor, Metro Tower, Vijay Nagar, A.B. Road, Indore – 452 010 Madhya Pradesh

Assurance Methodology

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

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

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement for BRSR Core indicators. SGS India verified data on a sample basis; the responsibility for the authenticity of data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report, on the specified KPIs (listed below) is accurate, reliable, has been fairly stated in all material respects, and is prepared in line with the BRSR requirements.

Business Responsibility & Sustainability Report (Contd.)

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

S. No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	<ul style="list-style-type: none"> ○ Total Scope 1 emissions ○ Total Scope 2 emissions ○ GHG Emission Intensity (Scope 1 +2)
2	Water footprint	<ul style="list-style-type: none"> ○ Total water consumption ○ Water consumption intensity ○ Water Discharge by destination and levels of Treatment
3	Energy footprint	<ul style="list-style-type: none"> ○ Total energy consumed ○ % of energy consumed from renewable sources – Energy intensity
4	Embracing circularity	<ul style="list-style-type: none"> ○ Plastic waste ○ E-waste ○ Bio-Medical Waste ○ Construction and Demolition waste ○ Battery waste ○ Other hazardous waste ○ Other non-hazardous waste ○ Total waste generated ○ Waste intensity ○ Total waste recovered through recycling, re-using or other recovery operations ○ Total waste disposed by nature of disposal method
5	Employee well-being and safety	<ul style="list-style-type: none"> ○ Spending on measures towards well-being of employees as a % of total revenue of the Company ○ Details of safety related incidents for employees
6	Enabling gender diversity in business	<ul style="list-style-type: none"> ○ Gross wages paid to females as % of wages paid – Complaints on POSH
7	Enabling inclusive development	<ul style="list-style-type: none"> ○ Input material sourced from MSMEs/ small producers as % of total purchases ○ Job creation in smaller towns - Wages paid to persons
8	Fairness in engaging with customers and suppliers	<ul style="list-style-type: none"> ○ Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events ○ Number of days of accounts payable
9	Open-ness of business	<ul style="list-style-type: none"> ○ Concentration of purchases & sales done with trading houses, dealers, and related parties ○ Loans and advances & investments with related parties

Statement of Independence and Competence

SGS India affirms our independence from Patanjali Foods Limited, being free from bias and conflicts of interest with the organisation, its subsidiaries, and stakeholders. SGS has complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with International Standard on Quality Control 1, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

For and on behalf of SGS India Private Limited

Ashwini K. Mavinkurve,

Head – ESG & Sustainability Services, Pune, India

July 26, 2024