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, 6th 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	2025	31	03	2026
Previous Financial Year	01	04	2024	31	03	2025
Prior to Previous Financial year	01	04	2023	31	03	2024

10. Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11. Paid-up Capital (in ₹)	2,17,62,08,390/-

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	Carbon Check (India) Private Limited
15. Type of assurance obtained	Reasonable Assurance of BRSR Core Indicators

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		Edible Oils	78.53
2	Manufacturing- FMCG	FMCG (including Home and Personal Care)	13.37
3		Others	8.10

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 other vegetable oils and fats (excluding corn oil and cold-pressed vegetable oils)	104003	64.52
	Manufacture of cold-pressed vegetable oils (kachhi ghaani)	104002	
2	Wheat milling	106102	8.96
	Other grain milling and processing n.e.c.	106199	
3	Manufacture of soap, detergents, toothpaste, shampoo and cosmetics: Soap-202301 Detergent-202302 Toothpaste-202305 Shampoo-202306 Cosmetics-202307	202301, 202302, 202305, 202306 & 202307	6.59
4	Manufacture of butter and ghee (excluding vanaspati ghee) of all kinds including salted and unsalted	105003	5.96
5	Manufacture of rusks, biscuits, cookies and other "dry" bakery products	107103	4.68

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	26	44	70
International	0	0	0

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)	37 Countries

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

During FY 2025-26, our export sales stood at ₹187.77 crores, contributing 0.47% of overall product sales. Our products reached 37 countries, reflecting strong global demand.

c. A brief on types of customers

We are a leading player in the FMCG sector, spanning Food, Home and Personal Care products, as well as Edible Oils. Our diverse product portfolio caters to premium and mass-market consumers across both urban and rural India, serving retail customers, institutional buyers, and the HoReCa sector. We also have a growing international footprint, with exports reaching 37 countries.

To effectively meet the evolving needs of our diverse customer base, we have developed multiple retail formats and a strong distribution network. Our extensive sales and distribution infrastructure includes over 8,000 distributors, 96 sales depots, and more than 2 million retail touchpoints across the country. This network is further strengthened by 1,063 Chikitsalays, 434 Mega Stores, 3,964 Aarogya Kendras and Grameen Aarogya Kendras, ensuring widespread accessibility of our products. In addition, our portfolio is available through organised retail outlets and e-commerce platforms, while our "Order Me" app provides customers with a seamless digital purchasing experience.

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)	5,754	5,509	95.74	245	4.26
2.	Otherthan Permanent (E)	605	594	98.18	11	1.82
3.	**Total employees (D + E)**	**6,359**	**6,103**	**95.97**	**256**	**4.03**
WORKERS						
4.	Permanent (F)	1,633	1,561	95.59	72	4.41
5.	Otherthan Permanent (G)	14,646	13,128	89.64	1,518	10.36
6.	**Total workers (F + G)**	**16,279**	**14,689**	**90.23**	**1,590**	**9.97**

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)	0	0	N.A.	0	N.A.
2.	Otherthan Permanent (E)	0	0	N.A.	0	N.A.
3.	**Total employees (D + E)**	**0**	**0**	**N.A.**	**0**	**0**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	N.A.	0	N.A.
5.	Otherthan Permanent (G)	0	0	N.A.	0	N.A.
6.	**Total workers (F + G)**	**0**	**0**	**N.A.**	**0**	**N.A.**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel	4	0	0

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

	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	27.3%	0.8%	28.1%	27.0%	0.7%	27.7%	29.6%	0.8%	30.4%
Permanent Workers	6.8%	0.2%	7.0%	5.6%	0.2%	5.8%	6.4%	0.3%	6.7%

We are honoured to be recognised as a “Great Place to Work” for the fifth consecutive year, reflecting our continued commitment to fostering an inclusive, collaborative, and progressive workplace. This recognition underscores our efforts to attract and retain multi-generational talent while promoting employee well-being, growth, and a positive work culture.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. a. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Contemporary Agro Private Limited	Wholly Owned Subsidiary (WOS)	100%	No
2.	Rishikrishi Farming Private Limited	Wholly Owned Subsidiary (WOS)	100%	No

VI. CSR Details

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

a. Turnover (in ₹): **4,01,69,57,81,028.19**

b. Net worth (in ₹): **96,60,64,53,314.09**

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 2025-2026			FY 2024-2025		
			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		NIL	NIL	No complaints have been reported by the communities in which we operate.	NIL	NIL	NA
Investors (other than shareholders)	Yes		NIL	NIL	NA	NIL	NIL	NA
Shareholders	Yes		57	NIL	The complaints were duly resolved during the financial year to the satisfaction of shareholders	60	NIL	The complaints were duly resolved during the financial year to the satisfaction of shareholders
Employees and workers	Yes		NIL	NIL	NA	NIL	NIL	NA
Customers	Yes	https://www.patanjalifoods.com/connect-with-us/	6,294	130	Complaints received from customers were promptly addressed, and corrective measures were implemented to improve service quality. The outstanding complaints received in normal course are being addressed by respective departments in accordance with Grievance Redressal Mechanism of the Company.	4,718*	9	All customer complaints were recorded, reviewed, and resolved within defined timelines, with feedback used to strengthen product and service standards. The outstanding complaints were closed at the last financial year.
Value Chain Partners	Yes		NIL	NIL	NA	NIL	NIL	NA
Others (Please specify)	-		NIL	NIL	NA	NIL	NIL	NA

* Includes Home and Personal Care Business acquired during the year.

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	GHG Emissions & Climate Change	Risk & Opportunity	**Risk:** The Company's energy and process intensive operations expose it to climate related transition risks, including increasing regulatory requirements, potential increases in operating costs associated with energy consumption and emissions reduction, and the need to adapt operations to the transition towards a low-carbon economy. **Opportunity:** Increasing renewable energy use, improving energy efficiency and reducing emissions intensity can reduce exposure to energy and carbon related costs, strengthen operational resilience and support the Company's transition towards a lower carbon operating model.	**Mitigate:** • Track and report Scope 1 & 2 GHG emissions across manufacturing facilities • Increase renewable energy share • Assess energy efficiency upgrades at high consumption sites • Accelarate efforts towards emissions intensity reduction aligned with BRSR Core reporting • Provide dedicated climate governance and oversight through the Board's ESG & CSR Committee, chaired by the Chairman • Strengthen climate capacity building amongst farmers	**Positive:** Increased use of renewable energy and improved energy efficiency can reduce energy intensity, optimise operating costs and strengthen climate resilience. **Negative:** Climate related risks and the transition to a low-carbon operating environment may result in increased costs associated with energy efficiency, emissions reduction, regulatory compliance and adaptation measures, as well as potential impacts on operating costs.
2	Water Stewardship	Opportunity & Risk	**Risk:** Water scarcity, increasing water requirements, regulatory expectations and wastewater discharge may affect operational continuity, compliance and relationships with local communities. **Opportunity:** Improving water use efficiency, recycling and reuse, effluent treatment and water efficient agricultural practices can reduce freshwater dependency, improve resource efficiency and strengthen operational resilience.	**Mitigate:** • Continue to meter and monitor water withdrawal/ consumption at all manufacturing facilities • Expand effluent treatment and water recycling/ reuse capacity at high consumption plants, including scaling Zero Liquid Discharge (ZLD) facilities from 7 to 9 sites over the next two years • Accelerate water optimisation roadmap and track progress annually • Promote water efficient agricultural practices across plantation, monitor drip irrigation usage across all oil palm plantations	**Positive:** Improved water use efficiency, recycling and reuse can reduce freshwater dependency, improve resource efficiency and strengthen operational resilience. **Negative:** Water scarcity, increasing water requirements and regulatory requirements may result in increased costs for water conservation, effluent treatment, recycling/reuse and compliance.

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)
3	Waste Management & Circular Economy	Opportunity & Risk	**Risk:** Edible Oil (Seed crushing and refining) operations generate significant process by-products, while FMCG and personal care manufacturing generates packaging and production waste, creating potential environmental liability and resource-efficiency risks. **Opportunity:** Increasing reuse, recycling, recovery and upcycling of waste streams, along with circular design initiatives, can improve resource efficiency and support a more circular value chain.	**Mitigate:** • Monitor major waste streams and packaging waste by manufacturing facilities • Increase diversion of process by-products to reuse, recycling or energy recovery • Pilot circular design initiatives for packaging and process by-products • Strengthen hazardous waste handling and disposal compliance tracking • Strengthen reuse, recovery and upcycling of process by-products • Strengthen post-consumer packaging recovery and recycling partnerships • Explore opportunities to support recycling and recovery infrastructure	**Positive:** Improved reuse, recycling, recovery and upcycling can support resource efficiency and reduce environmental liability. **Negative:** Waste management, recycling, packaging recovery and circular design initiatives may require additional costs and investments.
4	Product Quality & Food Safety	Risk & Opportunity	**Risk:** Product quality failures, food safety incidents or non-compliance with applicable food safety requirements may affect brand reputation and market access. **Opportunity:** Maintaining high standards of product quality and food safety strengthens consumer trust and brand reputation, supports regulatory compliance and can contribute to customer loyalty and market growth.	**Mitigate:** • Maintain FSSAI compliant quality management systems across all manufacturing sites • Strengthen batch level traceability and quality testing protocols • Conduct third-party food safety audits and certifications • Track product recall / quality incident metrics • Strengthen product traceability to cover both forward and backward traceability, extending backward traceability with suppliers to the extent feasible • Provide a structured consumer feedback to product improvement mechanism through the Company's dedicated consumer care helpline • Strengthen root-cause analysis and corrective action processes for significant product quality issues	**Positive:** Strong product quality and food safety practices can enhance consumer trust and brand loyalty, protect market access and support increased customer retention and market share. **Negative** Product quality Issues, food safety incidents or regulatory non-compliance may result in corrective actions, regulatory costs, reputational damage.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Customer Health, Nutrition & Responsible Marketing	Risk & Opportunity	**Risk:** The Company's health and nutrition products portfolio positioning creates risks if nutritional or health related claims are not communicated appropriately, potentially affecting consumer demand. **Opportunity:** Developing and expanding healthier product offerings can respond to evolving consumer preferences, strengthen consumer trust and support growth in health and wellness oriented product categories.	**Mitigate:** • Review product labelling and marketing content against applicable guidelines • Expand nutrition information disclosure on packaging and digital channels • Strengthen nutrition focused product innovation and healthier product offerings, building on existing initiatives such as soya based products and the growing nutraceuticals portfolio	**Positive:** Nutrition focused product innovation and responsible marketing can strengthen consumer trust, support brand loyalty and enable growth in health and wellness oriented product categories. **Negative:** Failure to adapt product offerings to evolving consumer preferences may lead to fewer relevant product launches and potential loss of market share in emerging product categories.
6	Employee Health & Well-being	Risk & Opportunity	**Risk:** Inadequate employee health and well-being measures may affect employee engagement, absenteeism, retention and productivity, while potentially increasing workforce related costs. **Opportunity:** Supporting employee health and well-being can contribute to employee engagement, retention, productivity and sustainable business performance, while fostering a positive and supportive workplace culture.	**Mitigate:** • Continue to provide access to health check-ups, insurance and wellness programmes across manufacturing sites • Maintain employee grievance redressal mechanisms • Conduct employee engagement programmes • Extend well-being initiatives to contract and plantation workers, not only permanent staff • Strengthen employee wellness support through regular online and offline counselling and health sessions, including engagement with health experts across various medical disciplines	**Positive:** Investment in employee health and well-being can support employee engagement, retention and productivity, while strengthening workforce well-being. **Negative:** Inadequate employee health and well-being measures may result in increased absenteeism, employee turnover, productivity losses and additional workforce related costs.
7	Occupational Health & Safety	Risk & Opportunity	**Risk:** Manufacturing and operational activities expose employees and workers to occupational health and safety hazards, which may result in injuries, ill-health, operational disruption and regulatory or reputational consequences. **Opportunity:** Strengthening proactive safety management, hazard prevention and employee participation can reduce workplace incidents, improve safety performance and support business continuity.	**Mitigate:** • Strengthen machine guarding, chemical handling and permit-to-work protocols at our facilities • Track and report lost-time injury frequency rate (LTIFR) and near-miss data • Expand safety training and certification coverage, including for contract workers • Conduct periodic safety audits at high-risk sites	**Positive:** Effective occupational health and safety practices can reduce workplace incidents, improve operational continuity and productivity, and support employee engagement and retention. **Negative:** Workplace incidents, occupational ill health and non-compliance may result in medical and compensation costs, production disruption, regulatory penalties and reputational impacts.

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)
				• Maintain a digital EHS / incident management system across operations • Apply structured hazard identification methodologies (HAZOP, HIRA, JSEA) for high-risk operations • Extend safety management coverage across contract workers and high-risk activities	
8	Responsible Advertising & Health Claims Compliance	Risk & Opportunity	**Risk:** Non-compliance of guidelines for health/nutrition claims may result in regulatory action, reputational damage. **Opportunity:** Responsible advertising can strengthen consumer trust, protect brand reputation and support long-term customer relationships.	**Mitigate:** • Track and remediate any regulatory complaints promptly	**Positive:** Responsible advertising can strengthen consumer trust, protect brand reputation and support customer loyalty. **Negative:** Non-compliance may result in regulatory action, corrective measures, reputational damage and associated financial costs.
9	Business Ethics & Anti-Corruption	Risk & Opportunity	**Risk:** Bribery, corruption, conflicts of interest or unethical business practices may result in legal and regulatory consequences, financial losses and reputational damage. **Opportunity:** Strong ethical standards, transparency and accountability can strengthen stakeholder trust and support responsible and sustainable business conduct.	**Mitigate:** • Reinforce the Code of Conduct and anti-corruption policy across employees and applicable third parties • Expand training coverage • Maintain a confidential whistle blower / ethics helpline and track resolution timelines • Conduct due diligence using applicable tools on high-risk vendors • Continue practise of annual conflict of interest declarations for Board members	**Positive:** Strong business ethics and anti-corruption practices can strengthen stakeholder confidence, protect the Company's reputation and support responsible long-term business relationships. **Negative:** Instances of bribery, corruption or unethical conduct may result in regulatory penalties, legal costs, financial losses and reputational damage.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Corporate Governance	Risk & Opportunity	**Risk:** Weaknesses in corporate governance, oversight, accountability or decision making processes may result in regulatory or compliance issues, reputational impacts and reduced stakeholder and investor confidence. **Opportunity:** Effective corporate governance strengthens transparency, accountability, ethical decision making and oversight, thereby supporting stakeholder confidence, responsible business conduct and sustainable long-term growth.	**Mitigate:** • Maintain clear board oversight of strategy, risk and sustainability performance • Strengthen board and committee reporting on ESG and material-topic performance • Periodically review governance policies against evolving SEBI and BRSR requirements • Disclose governance structure and decision-making processes transparently in annual reporting • Maintain a defined review schedule for ESG performance and material topic oversight through the Board's ESG & CSR Committee • Strengthen periodic review of governance and sustainability policies against evolving requirements • Consider independent assurance of selected ESG indicators as sustainability reporting matures	**Positive:** Strong corporate governance can enhance stakeholder and investor confidence, strengthen transparency and accountability, protect corporate reputation and support sound decision making and sustainable long term financial performance. **Negative:** Governance weaknesses or non-compliance may result in regulatory action, legal and compliance costs, reputational damage, reduced investor confidence and potential impacts on business performance.
11	Regulatory Compliance	Risk & Opportunity	**Risk:** The Company operates across multiple regulatory regimes covering food safety, environmental clearances, labour laws, plantation and land regulations, and listed company requirements. Non-compliance may result in penalties, operational disruption and reputational damage. **Opportunity:** Strong regulatory compliance systems can strengthen operational discipline, maintain regulatory standing and support uninterrupted business operations across the Company's diversified footprint.	**Mitigate:** • Maintain a consolidated compliance tracker across food, environmental, labour and listed company obligations • Conduct internal audits across manufacturing sites • Track and report material regulatory incidents or penalties • Provide regular compliance update training to relevant functional teams	**Positive:** Effective regulatory compliance can support uninterrupted operations, protect the Company's reputation and strengthen stakeholder confidence. **Negative**: Regulatory non-compliance may result in fines and penalties, legal/compliance costs, operational disruption and reputational damage.

The above material business conduct issues are based on our latest materiality assessment, undertaken in FY 2025–26, which incorporated perspectives from various stakeholders. The assessment considered both business significance and stakeholder significance to identify and prioritise the ESG topics most relevant to the Company and its stakeholders, particularly those that may influence the Company's resilience, responsible growth and long-term value creation.

SECTION B- MANAGEMENT DISCLOSURE

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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/brsr-policies/								
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)	Yes								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our manufacturing facilities are covered by a Comprehensive Quality Management System which includes: • BRCGS • FSSC 22000 • ISO 22000 • IMS (ISO 9001, 14001 & 45001) • SEDEX • Non-GMO • GMP+ • RSPO • Kosher • Halal • BIS • AGMARK • APEDA • USFDA • EUDR • EIC (Export Inspection Council)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has established short-, medium- and long-term goals across key ESG KPIs, including targets for Scope 1, 2 reduction and tracking of Scope 3 emissions, renewable energy and renewable fuel adoption, water-use efficiency, waste management, and community and farmer development. These internal targets are periodically reviewed to drive continuous improvement in line with the Company's planned business growth and its broader climate strategy and approach toward carbon neutrality. Key focus areas include: • Reducing Scope 1 & 2 emission intensity and energy intensity (per rupee of turnover, Purchasing Power Parity - adjusted) on a year-on-year basis and tracking of Scope 3 emissions • Increasing the share of renewable energy and renewable fuel consumption across operations • Improving water-use efficiency and reducing water discharge through enhanced treatment • Achieving Zero Liquid Discharge (ZLD) / advanced effluent treatment technologies across manufacturing facilities and following a Zero-Waste-to-Landfill approach • Expanding oil palm plantation area under drip irrigation to strengthen import substitution and supply chain resilience • Increasing farmer engagement and support through Farmer Producer Organisations (FPOs) and allied infrastructure • Achieving zero harm for employees and contractual workers, with continuous improvement in safety performance The Company tracks progress against these internal targets by way of various KPIs, with disclosures made on an ongoing basis through the Company's BRSR reports published annually.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Company is also implementing energy efficiency, renewable energy and alternate fuel initiatives across its manufacturing facilities, including increased utilisation of wind and solar power, biomass/agro-residue as an alternate boiler fuel, and cogeneration systems. The Company undertook various energy conservation and efficiency measures across its manufacturing facilities, including energy efficiency improvements, heat recovery, utility optimisation, energy monitoring, renewable energy utilisation and adoption of alternate energy sources, details of which are provided in Annexure IV on page 228 of this Integrated Annual Report. These accomplishments reflect our enduring commitment to sustainability, operational excellence, and a positive impact on both environment and society.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During FY 2025-26, the Company made strong progress against its stated ESG commitments, supported by ~19% year-on-year revenue growth, the commencement of commercial production at the oil palm refinery in Arunachal Pradesh, and a full year of operations in the home and personal care business. Performance against each focus area is summarised below: **Energy & Emissions** • Generated 62,625.29 MWh of wind energy, with 27% utilised for captive consumption; the Bhagwanpura solar plant continued to operate at full scale • Achieved a 32% YoY increase in renewable fuel consumption (energy basis) • Reduced energy intensity per rupee of turnover (PPP-adjusted) by ~16% YoY • Reduced Scope 1 & 2 emission intensity per rupee of turnover (PPP-adjusted) by ~12% YoY • Sequestered 53,254 tCO_2 through wind projects • Undertook **steam energy audits** across our plants with recommendations progressively implemented to improve steam efficiency and reduce fuel and utility consumption. **Water Management** • Achieved a 68% YoY reduction in water discharge through enhanced treatment **Circular Economy** • Installed Zero Liquid Discharge (ZLD) plants at seven sites, with two additional sites in the pipeline • Advanced effluent treatment technologies (MEE, MVR, ATFD) deployed across remaining manufacturing facilities **Agriculture & Farmer Support** • Expanded oil palm plantations to 1,10,722 hectares under drip irrigation (~24% increase YoY) • Positively impacted 80,579 farmers (~26% increase YoY) through direct FFB procurement • Supported plantation expansion through 48 nurseries, 21 fertiliser godowns, and 238 Farmer Information-cum-FFB Collection Centres across 12 states • 48,705 farmers benefited through 202 FPOs, a 31% increase over FY 2024-25 • Achieved ~10.9% import substitution through domestic oil palm production. **Community Development** • Created 11.37% jobs in rural India, a 4.6% increase over the previous year • Incurred ₹41.65 crores toward community programs in health, education, and sports, including ₹26.45 crores under CSR (~90% increase over FY 2024-25) **Governance** • Reported zero cybersecurity breaches during the year The KPIs tracked in FY 2025-26 met internal targets and benchmarks for FY 2025-26. Further details on energy conservation measures are provided in Annexure IV, page 228, of this Integrated Annual Report.								

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 FY 2025-26 - a year marked by strong business momentum and continued progress on our sustainability journey. Revenue grew by approximately 19% year-on-year, supported by the commencement of commercial production at our oil palm refinery in Arunachal Pradesh and a full year of operations in the home and personal care business.

PFL remains steadfast in its commitment to building a more sustainable future, guided by a strong sense of environmental responsibility. As a leading company with a diverse FMCG and edible oils portfolio, we recognise the importance of responsible sourcing, efficient manufacturing, and effective management of our emissions footprint. We set short-, medium-, and long-term ESG goals and periodically review our progress to drive continuous improvement in line with our business growth.

Climate and Environment: As part of our climate strategy and approach toward carbon neutrality, we continued to focus on reducing emissions, improving water-use efficiency, expanding renewable energy and fuel use, and strengthening natural carbon sinks. During the year, we generated 62,625.29 MWh of wind energy, achieved a 32% YoY increase in renewable fuel consumption, and avoided emissions equivalent to 53,254 tCO_2 through our wind projects. We also delivered a ~16% reduction in energy intensity and a ~12% reduction in Scope 1 & 2 emission intensity (per rupee of turnover, PPP-adjusted), alongside a 68% reduction in treated water discharge, year-on-year. We are also tracking our Scope 3 emissions.

In advancing our circular economy objectives, we have implemented Zero Liquid Discharge (ZLD) across seven facilities, with two more in the pipeline, and continue to follow a Zero-Waste-to-Landfill approach across our manufacturing locations.

Agriculture, Supply Chain and Import Substitution: Recognising the importance of import substitution and supply chain resilience for edible oil raw materials, we expanded our oil palm plantations to 1,10,722 hectares under drip irrigation across 12 states - a ~23% increase over the previous year — positively impacting 80,579 farmers. These efforts contributed to approximately 10.9% import substitution, reducing our dependence on imported raw materials while strengthening local livelihoods.

Social Impact and Governance: On the social front, PFL is committed to achieving zero harm for employees and contractual workers, and to continuously improving our safety performance. We promote diversity, equity, and inclusion across gender, sexual orientation, ability, and other dimensions. Through our CSR initiatives in health, education, and sports — with ₹41.65 crores incurred during the year, including ₹26.45 crores under CSR (a ~90% increase over FY 2024-25) — we continue to build trust-based relationships with the communities we serve. From a governance standpoint, PFL maintains a strong focus on digital security and reported zero cybersecurity breaches during the year.

Looking Ahead: We remain committed to embedding sustainability into the core of our operations and decision-making. Further details on our climate-related strategy, initiatives, and performance are available in the Planet chapter of this Integrated Annual Report, and additional context is provided in the "MD's Message" section on Page 32.

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.	To further strengthen our governance on sustainability and corporate social responsibility, we have constituted an ESG & CSR Committee (ECC). Chaired by Shri Acharya Balkrishna, Chairman & Non-Executive Director, the ECC provides strategic leadership and dedicated oversight for all sustainability and CSR-related initiatives, guiding the Company's ESG agenda and decision-making. In addition, the heads of all manufacturing units are entrusted with the responsibility of implementing ESG commitments within their respective operations, ensuring compliance with the Company's sustainability objectives, and regularly monitoring and reporting progress against internal ESG goals.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	On a periodic basis, the policies are reviewed internally.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all applicable statutory and regulatory requirements and monitors compliance through a centralized digital compliance management tool implemented across its facilities. The system enables timely tracking of compliance obligations and incorporates an automated escalation matrix to facilitate prompt identification, resolution, and reporting of any compliance-related issues.																	

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes. M/s Kosher Climate India Private Limited.								

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	16	• Corporate Law and Governance • Internal Financial Controls and Risk Management • Hedging Operations on Commodity and Forex • Compliance and Other Aspects • CSR Initiatives and their impact • Internal Audit Plans and finding • Business and operational performance of the Company	100
Key Managerial Personnel	2	• SEBI Insider Trading Compliance and updated Code of Conduct under SEBI (PIT) Regulations, 2015. • Internal Controls, Governance & Risk Oversight • Compliance with SEBI LODR, SEBI SAST and other applicable Regulations / circulars issued by SEBI	100
Employees other than BoD and KMPs	495	• Regulatory Compliance Trainings - SEBI (Prohibition of Insider Trading) Regulations, 2015; Prevention of Sexual Harassment (PoSH). • Operational & Safety Trainings - Cybersecurity, ISO 45001 (Occupational Health & Safety), 5S methodology, FSSC 22000 (Food Safety). • Team Development - Team Building and Team Development sessions. • Job-Specific Trainings - Role-based and function-specific skill enhancement programs.	16

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
Workers	355	• Electrical Safety • Health & Safety Practices • Quality Concepts • Road & Fire Safety • Lock-out-Tag-out (LOTO) System • Use of Personal Protective Equipment (PPE) • Emergency Exit Planning	28

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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL

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 entity maintains a Board-approved Anti-Bribery and Anti-Corruption Policy, demonstrating its commitment to conducting business with integrity, transparency, and accountability. The policy establishes a zero-tolerance approach towards bribery, corruption, and unethical business practices and outlines the principles and expectations applicable to employees and relevant stakeholders. It also supports compliance with applicable laws and promotes ethical decision-making across the organisation. The policy is publicly available on the company's website and can be accessed through the link below: https://www.patanjalifoods.com/wp-content/uploads/2024/10/Anti-Bribery-Anti-Corruption-Policy-1.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 2026	FY 2025
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2026		FY 2025	
	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 2026	FY 2025
Number of days of accounts payables	25	33

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 2026	FY 2025
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	14.76%	11.99%
	b.	Number of trading houses where purchases are made from	602	619
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	77.69%	68.13%
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	95.55%	94.32%
	b.	Number of dealers / distributors to whom sales are made	8,542	25,370
	c.	Sales to top 10 dealers / Distributors as % of total sales to dealers / distributors	15.73%	14.68%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	3.18%	2.71%
	b.	Sales (Sales to related parties / Total Sales)	1.25%	1.49%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	5.20%	3.26%
	d.	Investments (Investments in related parties / Total Investments made)	89.34%	77.72%

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 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	₹4,27,32,024 (34%)	₹ 34,65,31,328 (33%)	Investments were primarily directed towards plant and laboratory technologies to enhance productivity and product quality, while supporting emission reductions.
Capex	₹ 57,39,81,186 (24%)	₹ 96,06,25,377 (12%)	To strengthen the environmental and social impact of its operations, investments were made towards: • Promoting water-efficient practices; • Installing off-grid solar systems at plantation nurseries; • Establishing nurseries to support the expansion of oil palm plantations across various states; and • Supporting farmers by procuring 100% of the Fresh Fruit Bunches (FFBs) produced by them, thereby enhancing their livelihood opportunities.

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

Yes

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

We are committed to promoting **responsible and sustainable sourcing practices** across our value chain. We ensure **100% sustainable sourcing of Fresh Fruit Bunches (FFBs)** for our domestic oil palm operations and responsibly source soya and mustard seeds used in the production of edible oils and related by-products. For imported edible oils, we engage with suppliers to enhance **supply chain transparency and responsible procurement practices**.

Our domestic oil palm programme covers approximately **1,10,722 hectares** and supports the livelihoods of **80,579 farmers**, supported by an extensive network of **48 nurseries, 21 fertiliser godowns,** and **238 Farmer Information-cum-FFB Collection Centres**, contributing to sustainable agricultural development.

We further support environmental sustainability by promoting the use of **renewable energy sources**, including biomass, wind, solar, and cogeneration, to reduce the environmental footprint of our operations.

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.**

Plastic Waste: We are registered under the Extended Producer Responsibility (EPR) framework and comply with applicable requirements for the responsible management of plastic waste.

E-Waste: E-waste is collected and channelized through government-authorized recyclers across India, ensuring compliance with applicable regulatory requirements.

Hazardous Waste: Hazardous waste is either treated in-house through Effluent Treatment Facilities (ETFs) or safely handed over to authorized waste handlers, in accordance with prescribed regulatory norms.

Other Waste: We focus on minimizing waste generation through efficient material use and optimized manufacturing processes. Our waste management approach follows the five Rs-Reduce, Reuse, Recycle, Recover, and Residual Management-to promote resource efficiency and ensure responsible disposal of residual waste.

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

Yes, Extended Producer Responsibility (EPR) is applicable to Patanjali Foods Limited (PFL). The company's waste collection and management practices are aligned with the EPR Action Plan submitted to the Central Pollution Control Board (CPCB), ensuring compliance with applicable regulatory requirements and responsible management of post-consumer waste.

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	5,509	5,509	100	5,509	100	0	0	0	0	0	0
Female	245	245	100	245	100	245	100	0	0	145	59.18
Total	**5,754**	**5,754**	**100**	**5,754**	**100**	**245**	**4.26**	**0**	**0**	**145**	**2.52**
Other than Permanent employees											
Male	594	594	100	594	100	0	0	0	0	0	0
Female	11	11	100	11	100	11	100	0	0	0	0
Total	**605**	**605**	**100**	**605**	**100**	**11**	**1.82**	**0**	**0**	**0**	**0**

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	1,561	1,561	100	1,561	100	0	0	0	0	0	0
Female	72	72	100	72	100	72	100	0	0	0	0
Total	**1,633**	**1,633**	**100**	**1,633**	**100**	**72**	**4.41**	**0**	**0**	**0**	**0**
Other than Permanent workers											
Male	13,128	13,128	100	13,128	100	0	0	0	0	0	0
Female	1,518	1,518	100	1,518	100	1,518	100	0	0	0	0
Total	**14,646**	**14,646**	**100**	**14,646**	**100**	**1,518**	**10.36**	**0**	**0**	**0**	**0**

** Includes coverage under Workmen Compensation Policy*

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

	FY 2026	FY 2025
Cost incurred on well-being measures as a % of total revenue of the company	0.05%	0.03%

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

Benefits	FY 2026			FY 2025		
	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 are committed to fostering an inclusive and accessible workplace by ensuring that our premises are accessible to employees with disabilities. Accessibility facilities have been established at several locations, with ongoing efforts to extend these provisions across all sites. These initiatives are aligned with the Rights of Persons with Disabilities Act, 2016, and reflect our commitment to providing an equitable, supportive, and inclusive work environment for all employees.

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

Yes, the entity has an Equal Opportunity and Diversity, Equity and Inclusion (DEI) Policy that reinforces its commitment to providing equal opportunities to all employees, including persons with disabilities, in alignment with the Rights of Persons with Disabilities Act, 2016. The policy promotes an inclusive, respectful, and supportive workplace where employees are provided equitable opportunities to contribute and grow. It also reflects the organisation's commitment to preventing discrimination and fostering diversity across the workforce. The policy is publicly available on the company's website for transparency and reference: Diversity-Equity-and-Inclusion-Policy-1.pdf

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Other	0	0	0	0
Total	**100%**	**100%**	**100%**	**100%**

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

Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Yes, we have established a robust grievance redressal mechanism through our intranet-based HR platform, **HR Konnect**, ensuring accessible, fair, and confidential resolution of employee and worker grievances across all categories.

Complaints relating to sexual harassment are addressed in accordance with our Prevention of Sexual Harassment (PoSH) Policy, reaffirming our commitment to maintaining a safe, respectful, and inclusive workplace. For industrial disputes, we comply with the provisions of the Industrial Disputes Act, 1947, to ensure timely and legally compliant resolution.

Our grievance redressal framework includes:

- Clearly defined procedures for raising concerns and grievances.
- Timely acknowledgement, investigation, and resolution of complaints.
- Fair and impartial review by designated grievance officers.
- Strict confidentiality and protection against retaliation.
- Follow-up actions to address root causes and prevent recurrence.

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

Category	FY 2026			FY 2025		
	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	**5,754**	**51**	**0.89**	**5,830**	**52**	**0.89**
Male	5,509	51	0.93	5,596	52	0.93
Female	245	0	0	234	0	0
Other	0	0	0	0	0	0
Total Permanent Workers	**1,633**	**265**	**16.23**	**1,614**	**273**	**16.91**
Male	1,561	265	16.98	1,543	273	17.69
Female	72	0	0	71	0	0
Other	0	0	0	0	0	0

8. **Details of training given to employees and workers:**

Category	FY 2026					FY 2025				
	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	5,509	608	11.04	563	10.22	5,596	468	8.36	630	11.26
Female	245	26	10.61	35	14.29	234	11	4.70	37	15.81
Other	0	0	0	0	0	0	0	0	0	0
Total	**5,754**	**634**	**11.02**	**598**	**10.39**	**5,830**	**479**	**8.22**	**667**	**11.44**
Workers										
Male	1,561	360	23.06	162	10.38	1,543	194	12.57	107	6.93
Female	72	1	1.39	0	0	71	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	**1,633**	**361**	**22.11**	**162**	**9.92**	**1,614**	**194**	**12.02**	**107**	**6.63**

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

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	5,509	2,805	50.92	5,596	2,716	48.53
Female	245	111	45.31	234	91	38.88
Other	0	0	0	0	0	0
Total	**5,754**	**2,916**	**50.68**	**5,830**	**2,807**	**48.15**
Workers						
Male	1,561	913	58.49	1,543	920	59.62
Female	72	61	84.72	71	58	81.69
Other	0	0	0	0	0	0
Total	**1,633**	**974**	**59.64**	**1,614**	**978**	**60.59**

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. Occupational Health and Safety (OH&S) Management Systems are implemented across all our operational locations. Through our comprehensive Environment, Health and Safety (EHS) Policy, we reaffirm our commitment to providing safe and healthy working conditions for all employees while promoting a proactive culture of health and safety. The policy is publicly available on our official website.

Our manufacturing facilities are certified to ISO 45001, demonstrating our commitment to systematically identifying and managing occupational health and safety risks, preventing work-related injuries and ill health, and continually improving our OH&S performance. We remain committed to conducting our operations responsibly, safeguarding the well-being of our employees, protecting the environment, and contributing positively to the communities in which we operate.

The Environment, Health and Safety (EHS) Policy can be accessed through the following link: https://www.patanjalifoods.com/brsr-policies/.

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

We have adopted a comprehensive and systematic approach to identifying work-related hazards and assessing occupational health and safety risks to maintain a safe and healthy workplace. Our safety management framework integrates periodic safety audits, workplace inspections, and Hazard Identification and Risk Assessment (HIRA) methodologies to proactively identify potential hazards and implement preventive controls before incidents occur.

A key component of our safety culture is the near-miss reporting system, which encourages employees to report potential incidents and unsafe conditions. Reported cases are thoroughly investigated to identify root causes, implement corrective and preventive actions, and strengthen risk controls. In addition, Environmental, Health and Safety (EHS) Standard Operating Procedures (SOPs) are implemented across all operations to ensure consistent adherence to safe work practices. Regular training programmes, safety awareness initiatives, Safety Talks, and Toolbox Talks further reinforce employees' understanding of workplace hazards and the required control measures.

Our key processes for identifying work-related hazards and assessing risks for both routine and non-routine activities include:

- **Hazard Identification and Risk Assessment (HIRA):** Conducted for routine and non-routine activities on an annual basis or whenever significant process changes occur.
- **Periodic Safety Audits:** Undertaken to identify workplace hazards, evaluate associated risks, and monitor the effectiveness of existing control measures.
- **Hazard and Operability Studies (HAZOP):** Performed for chemical processes to systematically identify process hazards and operational risks.
- **Pre-Start Safety Reviews (PSSR):** Conducted before commissioning new processes, following process modifications, and prior to plant restart after preventive maintenance activities.
- **Online Work Permit System with Job Safety and Environmental Analysis (JSEA):** Implemented to manage non-routine work safely by identifying hazards and establishing appropriate risk control measures.
- **Management of Change (MoC):** Applied to all changes involving personnel, machinery, materials, processes, or operating conditions to ensure risks are assessed and effectively managed before implementation.

These initiatives are supported by our comprehensive Environment, Health and Safety (EHS) Policy, which is applicable across all operations. Through the consistent implementation of these risk management practices and continual employee engagement, we achieved **reduction in Lost Time Injury (LTI) incidents across our Company**.

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

Yes. We have established a comprehensive **Occupational Health and Safety (OHS) framework** across our business operations to enable workers to promptly report work-related hazards and take appropriate measures to protect themselves from potential risks. Key mechanisms include:

1. **Direct Reporting:** Workers can report hazards and unsafe conditions directly to their supervisors or designated safety personnel.
2. **Incident Reporting:** A formal incident reporting mechanism is in place to document hazards and incidents. Any deliberate non-reporting or concealment of incidents is subject to appropriate disciplinary action, supporting transparency and timely implementation of **Corrective and Preventive Actions (CAPA)**.
3. **Safety Committee Meetings:** Regular safety committee meetings provide a structured platform for workers to raise safety concerns, discuss hazards, and identify appropriate mitigation measures.
4. **Safety Observation Register:** An online safety observation register enables workers to report unsafe acts and conditions, facilitating early intervention and preventing potential incidents.
5. **Incident Management System:** Workers can report incidents through a standardized incident management system, ensuring consistent documentation, investigation, and follow-up.
6. **Regular Plant Rounds:** Routine plant rounds and interactions with shop-floor workers provide opportunities to identify and address safety concerns directly at the workplace.
7. **EHS Software:** An online EHS platform facilitates incident reporting and tracking across locations. Reported incidents are reviewed and appropriate **CAPA measures** are implemented, with incident learning reports shared with relevant personnel to prevent recurrence.

These mechanisms promote a **proactive safety culture**, encourage transparent reporting, and enable workers to raise concerns and take appropriate action when exposed to work-related hazards, thereby supporting a safe and healthy working environment.

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

Yes, all manufacturing facilities provide access to **non-occupational medical and healthcare services** in accordance with the statutory requirements under the **Factories Act, 1948**. First-aid facilities are available at workplaces to address immediate medical needs, while employees and workers have continued access to medical treatment for non-occupational health concerns. In addition, all units have tie-ups with reputed hospitals to facilitate timely medical assistance during emergencies. Depending on eligibility, employees are also covered under **Employees' State Insurance (ESI)** and **medical insurance**, providing coverage for both occupational and non-occupational healthcare needs.

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

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.13	0.15
Total recordable work-related injuries	Employees	0	0
	Workers	3	3
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

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

We have established a comprehensive **Occupational Health and Safety (OHS) management framework** to identify, assess, and control health and safety risks across all our workplaces. Key measures include:

1. **EHS Software:** An online EHS platform is implemented to monitor and manage safety performance across all units.
2. **Digital Safety Management Systems:** Online work permit systems, incident investigation and CAPA tracking, safety observations, and safety scheduling have been implemented across all plants to facilitate effective monitoring and control of EHS performance.
3. **Safety Walks, Audits and Inspections:** Monthly safety walks are conducted by the operations team across sites, along with scheduled safety audits and inspections to assess compliance and the effective implementation of safety management systems.

4. **CAPA Tracking:** Identified safety issues and actionable points are tracked through **Corrective and Preventive Actions (CAPA)** or Corrective Action Reports and monitored through the online EHS platform until closure.

5. **Best Practice Sharing:** Safety best practices are benchmarked and shared across business units to promote continual improvement in safety performance.

6. **Safety Alerts and Cross-Site Learning:** EHS and safety alerts are circulated across operational units to facilitate horizontal deployment of learnings and prevent recurrence of incidents.

7. **Safety Awareness:** Fortnightly safety communications and awareness messages are shared with employees to reinforce safe work practices and strengthen the safety culture.

8. **Behaviour-Based Safety Observations:** An online Safety Observation Rounds module enables employees to report safe and unsafe practices, unsafe conditions, and near-miss incidents. Observations and corrective actions are reviewed to identify and implement appropriate remedial measures.

9. **Kaizen Initiatives:** A structured **Kaizen scheme** encourages employees at all levels to provide safety-related suggestions, supporting employee participation and continuous improvement in workplace health and safety.

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

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health and Safety	0	0	NA	0	0	NA

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.

The company has established a **structured framework for investigating and addressing safety-related incidents and significant health and safety risks**. Incidents are promptly investigated through root cause analysis, and appropriate corrective and preventive measures are identified and implemented. Key learnings and response strategies are communicated across facilities to prevent recurrence. Initial incident investigation reports are uploaded to the internal **EHS software within 24 hours**, in accordance with safety policy requirements. For major incidents, cross-functional teams undertake detailed investigations to identify root causes and develop appropriate remedial actions. In addition, regular internal and external audits are conducted to assess compliance with **Environmental, Occupational Health and Safety (EHS) requirements**.

Significant risks identified through health and safety assessments are addressed **through technology and digitisation to reduce manual interventions, safety capability building, effective monitoring, and supervision**. Key preventive and corrective measures implemented during the reporting period include:

1. **Department-level on-the-job safety training** to strengthen employee awareness and competency.
2. **Daily toolbox talks** across departments to communicate task-specific hazards and safe work practices.
3. **Classroom-based safety training** and awareness programmes.
4. **Periodic fire drills and emergency mock drills** to enhance emergency preparedness.
5. **Effective implementation and monitoring of the PPE matrix** based on identified workplace risks.
6. **Strict safety compliance requirements for critical activities and project execution**, supported by appropriate monitoring and supervision.

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.

We identify key stakeholder groups based on their **relationship and proximity to our operations, level of dependence on the business, ability to influence decision-making, and the financial, legal, or ethical responsibilities we have towards them**. Stakeholders directly connected to our value chain include **employees, farmers, suppliers, and customers**, while investors, government authorities, and local communities represent groups that both influence and are impacted by our activities. We also engage with the wider stakeholder ecosystem, **including industry associations, NGOs, trade unions, and civil society organisations**. Particular attention is given to vulnerable groups such as **women, children, migrant workers, persons with disabilities, and Indigenous communities**, who may require focused engagement and support.

We maintain **two-way and inclusive engagement mechanisms**, including stakeholder consultations, investor meetings and earnings calls, employee engagement programmes, structured feedback mechanisms, and grievance redressal channels. These processes enable us to understand stakeholder expectations, identify and address concerns, and incorporate relevant feedback into our decision-making and sustainability initiatives, thereby supporting long-term value creation.

2. List of 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	• Customer feedback surveys • Focused Group Discussions, • Digital Platforms, Market Research (TV commercials, newspaper ads and pamphlets are in the local language, where applicable) • Emails/phone calls/meetings	Continuous Basis	• Product quality, safety, and affordability • Transparency in ingredients and sourcing • Responsiveness of customer service • Alignment with health, wellness, and Ayurveda-based lifestyles • Grievances Resolution
2	**Suppliers**	No	• Supplier Meeting • Feedback Mechanisms • Emails/phone calls	As needed	• 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	**Farmers**	No	• Regular meetings, emails/ Phone calls • Training programs, • Helplines • Field visits,	Continuous Basis	• Fair pricing and timely procurement of produce • Access to quality seeds, inputs, and sustainable farming practices • Training on modern agricultural techniques and organic methods • Support for crop diversification and productivity enhancement • Information on government schemes, subsidies, and financial inclusion

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.	**Employees and workers**	No	• Employee engagement surveys • Informative and up-to-date employee communication channels • Regular interactions with the C-suite • Town halls and open forums • One-on-one performance reviews • Learning and development initiatives	Continuous Basis	• Direct engagements with supervisors and business management • Conferences and town hall meetings for two-way communication • Induction and internal training programs for skill development • Outbound exercises to build teamwork and collaboration • Employee wellness campaigns to promote health and wellbeing
5.	**Government Bodies**	No	• Statutory and Legal compliance filings • Direct Engagement • Collaboration on schemes related to agriculture, food safety, and rural development • Policy advocacy through industry associations and chambers of commerce	As needed	• 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
6	**Industry bodies**	No	• Active participation in industry associations, councils, • Attending conferences, trade fairs, and industry events	As needed	• To collaborate on advancing sector-wide best practices, strengthen policy advocacy, and contribute to collective initiatives on sustainability.
7	**Investors and Capital Providers**	No	• Annual General Meetings (AGMs) • Quarterly earnings calls and financial disclosures • Investor presentations and analyst meets • One-on-one meetings • Regular updates through stock exchange filings and press releases	Continuous Basis	• Share strategic direction, growth plans, and market outlook • Provide updates on governance practices and compliance • Highlight risk management measures and opportunities • Communicate progress on ESG and sustainability commitments

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 2026			FY 2025		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	5,754	5,754	100	5,830	5,830	100
Other than permanent	605	605	100	516	516	100
Total Employees	**6,359**	**6,359**	**100**	**6,346**	**6,346**	**100**
Workers						
Permanent	1,633	1,633	100	1,614	1,614	100
Other than permanent	14,646	14,646	100	14,207	14,207	100
Total Workers	**16,279**	**16,279**	**100**	**15,821**	**15,821**	**100**

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

Category	FY 2026					FY 2025				
	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	**5,754**	**0**	**0**	**5,754**	**100**	**5,830**	**0**	**0**	**5,830**	**100**
Male	5,509	0	0	5,509	100	5,596	0	0	5,596	100
Female	245	0	0	245	100	234	0	0	234	100
Other	0	0	0	0	0	0	0	0	0	0
Total Other than Permanent Employees	**605**	**0**	**0**	**605**	**100**	**516**	**0**	**0**	**516**	**100**
Male	594	0	0	594	100	510	0	0	510	100
Female	11	0	0	11	100	6	0	0	6	100
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Total Permanent Workers	**1,633**	**0**	**0**	**1,633**	**100**	**1,614**	**0**	**0**	**1,614**	**100**
Male	1,561	0	0	1,561	100	1,543	0	0	1,543	100
Female	72	0	0	72	100	71	0	0	71	100
Other	0	0	0	0	0	0	0	0	0	0
Total Other than Permanent Workers	**14,646**	**0**	**0**	**14,646**	**100**	**14,207**	**0**	**0**	**14,207**	**100**
Male	13,128	0	0	13,128	100	12,778	0	0	12,778	100
Female	1,518	0	0	1,518	100	1,429	0	0	1,429	100
Other	0	0	0	0	0	0	0	0	0	0

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) * @	7	₹ 0.32 Crore	1	₹ 0.32 Crore	0	0
Key Managerial Personnel @	4	₹ 0.90 crore	N.A.	N.A.	0	0
Employees other than BoD and KMP	5,506	₹ 0.06 crore	245	₹ 0.04 crore	0	0
Workers	1,561	₹ 0.03 crore	72	₹ 0.03 crore	0	0

** The median remuneration in male category and female category of Board of Directors is ₹ 32,00,000 respectively.*
@ Remuneration of the Managing Director is ₹ 1 only.

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

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	2.74%	2.64%

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. **Our Human Resources (HR) function acts as the key focal point** for identifying, monitoring, and addressing human rights-related concerns across our business operations, including manufacturing facilities and corporate offices. While employees and contract workers are a key area of focus, our human rights responsibilities also cover other stakeholders who may be affected by our activities, including **farmers, suppliers and their workforce, customers, local communities, and vulnerable groups** such as women, children, migrant workers, and persons with disabilities. The HR function reports to the **Managing Director (MD)**, with periodic oversight and review by the **Chief Operating Officer (COO)** to strengthen accountability and ensure effective implementation of our human rights commitments.

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

As part of our commitment to **transparency, accountability, and respect for human rights**, we have established internal mechanisms to identify, receive, and address grievances related to human rights concerns. Employees and workers can raise concerns through multiple accessible channels, **including HR Konnect**, **the Prevention of Sexual Harassment (PoSH) Committee, and dedicated email channels,** with options for direct or anonymous reporting. **The Code of Conduct and Whistleblower Policy** also provide mechanisms for reporting concerns, including potential human rights violations, without fear of retaliation.

Our grievance redressal mechanisms extend beyond employees to cover **suppliers, farmers, local communities, and other stakeholders** who may be impacted by our business activities. Site-level grievance channels and community engagement programmes provide avenues for external stakeholders to raise concerns and seek appropriate resolution.

We give particular attention to **vulnerable and marginalized groups**, including women, children, migrant workers, and marginalized communities. Grievance channels are designed to be accessible, confidential, and sensitive to local contexts, including the provision for grievances to be raised in **local languages** where required.

All grievances received are **formally documented, reviewed, and investigated by the HR function**, under the oversight of the **Chief Operating Officer (COO)**. Appropriate corrective actions are taken based on the findings, and outcomes are communicated to the concerned parties, subject to confidentiality and anonymity requirements.

Going forward, we aim to further strengthen our social responsibility framework by progressively aligning with ISO 26000 on Social Responsibility and developing comprehensive mechanisms and policies to reinforce the protection of human rights across our operations and stakeholder groups.

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

	FY 2026			FY 2025		
	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	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

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

	FY 2026	FY 2025
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

We follow a **zero-tolerance approach towards retaliation, victimisation, or any adverse consequences** against individuals who raise genuine concerns related to discrimination or harassment. We have established clear and accessible reporting mechanisms to ensure that complaints are received, handled, and investigated fairly and with appropriate confidentiality. Key measures include:

- **Whistleblower Policy:** Provides employees and other stakeholders with a confidential mechanism to report unethical conduct, misconduct, discrimination, harassment, or other violations without fear of retaliation.

- **Prevention of Sexual Harassment (PoSH) Policy:** Establishes a structured framework for preventing and addressing sexual harassment and promoting a safe, respectful, and inclusive workplace.

All complaints are handled with due consideration to **fairness, confidentiality, non-retaliation, and procedural integrity**. These mechanisms support a transparent and accountable workplace culture while protecting complainants from adverse treatment for raising concerns in good faith.

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

Yes, **human rights requirements are incorporated into our business agreements and contractual relationships**, as guided by our Human Rights Policy. The policy extends beyond employees to cover key stakeholders, **including associates, customers, vendors, and contractors**, thereby supporting the integration of human rights principles across our business and supply chain.

Our commitments include **equal opportunity, non-discrimination, prevention of harassment, diversity and inclusion, and the prohibition of child and forced labour**. We also respect the rights to freedom of association, opinion, and expression, while **promoting fair wages**, **safe working conditions, and a healthy workplace**. By extending these principles to vendors and contractors, we reinforce responsible business practices and ensure that respect for human rights forms an integral part of our contractual and business relationships.

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 the Company has not encountered any concerns in this regard during the reporting period.

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 2026 (In Gigajoules GJ)	FY 2025 (In Gigajoules GJ)
From renewable sources (GJ)		
Total electricity consumption (A)	230,950	198,922
Total fuel consumption (B)	2,469,314	1,866,229
Energy consumption through sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	2,700,265	2,065,151
From non-renewable sources (GJ)		
Total electricity consumption (D)	440,345	404,892
Total fuel consumption (E)	6,294,812	7,010,500
Energy consumption through sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	6,735,157	7,415,392
Total energy consumed (A+B+C+D+E+F)	9,435,422	9,480,542
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000023	0.000028
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total energy consumed / Revenue from operations adjusted for PPP)	0.000478	0.000573
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.	Carbon Check (India) Private Limited.	SGS India Private Limited.

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund which is 20.34 World Economic Outlook (April 2026) - Implied PPP conversion rate

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 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,31,549	4,47,139
(ii) Groundwater	17,82,932	16,00,665
(iii) Third party water	10,26,996	9,37,903
(iv) Seawater / desalinated water	0	0
(v) Others	3,679	55,670
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	32,45,155	30,41,377
Total volume of water consumption (in kilolitres)	32,09,557	29,28,959
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000008	0.000009
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total water consumption / Revenue from operations adjusted for PPP)	0.000165	0.000177

Parameter	FY 2026	FY 2025
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.	Carbon Check (India) Private Limited.	SGS India Private Limited

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund which is 20.34 World Economic Outlook (April 2026) - Implied PPP conversion rate

4. Provide the following details related to water discharged:

Parameter	FY 2026	FY 2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of Treatment	6,370	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	83,426
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of Treatment	29,047	28,992
Total water discharged (in kilolitres)	35,417	112,418
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.	Carbon Check (India) Private Limited.	SGS India Private Limited

- Surface water-Primary , secondary & tertiary treatment with STP.

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

Yes, the entity has implemented **Zero Liquid Discharge (ZLD) systems at seven locations**, with plans to progressively extend ZLD implementation to additional sites. These systems support responsible water management by reducing freshwater consumption and minimizing the discharge of treated effluents into the environment.

- **Advanced treatment systems:** Multiple Effect Evaporators (MEE), Mechanical Vapor Recompression (MVR), Agitated Thin Film Dryers (ATFD), and Effluent Treatment Plants (ETPs) have been installed across manufacturing facilities to ensure effective treatment and recovery of wastewater.

- **Water reuse and recycling:** Treated and recovered water is reused for **horticulture and industrial applications**, thereby reducing dependence on freshwater sources.

- **Management of treatment residues:** Solid residues generated during the treatment process are appropriately handled and disposed of through **authorized agencies** in accordance with applicable environmental requirements.

These measures are implemented in line with applicable environmental regulations and the standards and directions issued by the **Pollution Control Boards**, supporting the company's commitment to water conservation and sustainable environmental management.

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

Parameter	Please specify unit	FY 2026	FY 2025
Nox	mg/m3	60	94
Sox	mg/m3	99	94
Particulate matter (PM)	mg/m3	50	74
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.		Carbon Check (India) Private Limited.	SGS India Private Limited

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

Parameter	Unit	FY 2026	FY 2025
Total Scope 1[1] emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	5,33,497	5,12,498
Total Scope 2[2] emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	88,920	81,766
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2[#] GHG emissions / Revenue from operations)		0.000002	0.000002
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[3#]		0.000032	0.000036
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.		Carbon Check (India) Private Limited.	SGS India Private Limited

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund which is 20.34 World Economic Outlook (April 2026) - Implied PPP conversion rate

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

Yes. The entity has undertaken several initiatives that contribute to the **reduction of Greenhouse Gas (GHG)** emissions and support the transition towards cleaner and more sustainable energy sources. These include the use of **wind and solar power**, along with **biomass-based fuel for boilers and cogeneration turbines** to improve energy efficiency and reduce dependence on conventional fossil fuels. In addition, the use of **Fresh Fruit Bunches (FFBs) and biomass generated from oil palm operations** supports resource efficiency and the utilisation of renewable energy sources. Collectively, these initiatives help reduce fossil fuel consumption and the associated GHG emissions from the company's operations.

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

Parameter	FY 2026	FY 2025
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,083	928
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	25	9
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3,543	1,128
Other Non-hazardous waste generated (H). Please specify, if any.[4] (Break-up by composition i.e. by materials relevant to the sector)	46,124	62,605
Total (A+B + C + D + E + F + G + H)	50,775	64,670

Parameter	FY 2026	FY 2025
Total Waste generated (in metric tonnes)		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)#	0.0000026	0.0000039
Waste intensity in terms of physical output	0	0
Waste intensity (optional) - the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	62,295	52,170
(ii) Re-used	1,462	1,998
(iii) Other recovery operations	3,413	1,061
Total	**67,169**	**55,229**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**
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.	Carbon Check (India) Private Limited.	SGS India Private Limited

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund which is 20.34 (World Economic Outlook (April 2026) - Implied PPP conversion rate)

[4] Note: The waste which can be classified as food waste to the extent feasible accounts for approximately 12% of the total non-hazardous wastes generated.

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.

We adopt a structured **waste management approach** across our establishments, with a focus on minimizing waste generation, promoting resource recovery, and ensuring safe and compliant disposal of waste. Hazardous waste is managed in accordance with applicable government regulations and handed over to authorized agencies wherever required. Our waste reduction strategy follows the **"5 R's" principle-Refuse, Reduce, Reuse, Repurpose, and Recycle**, wherever feasible across our operations.

Key initiatives include:

- **Palm Plantation Operations:** Solid residues such as **Empty Fruit Bunches (EFB), fibre, and shells** are utilized as organic manure and fuel, supporting resource recovery and a closed-loop approach.
- **Liquid Waste Management: Palm Oil Mill Effluent (POME)** is appropriately treated and managed to minimize environmental impacts and support responsible water and waste management.
- **Oleo Chemicals Business:** By-products generated from edible oil processing are utilized as **feedstock**, reducing waste generation and promoting circularity and resource efficiency.
- **Hazardous and Chemical Waste:** The use and handling of hazardous and toxic substances are managed through appropriate controls, safe storage, treatment, and disposal practices in compliance with applicable environmental requirements.

These measures collectively support **waste minimization, resource conservation, circular economy practices, and reduction of the environmental footprint** associated with our operations.

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 entity complies with all applicable environmental laws, regulations, and guidelines in India. Our operations are carried out in accordance with the requirements of applicable environmental legislation, including, but not limited to:

- **Water (Prevention and Control of Pollution) Act, 1974**
- **Air (Prevention and Control of Pollution) Act, 1981**
- **Environment (Protection) Act, 1986, along with the applicable rules, regulations, standards, and notifications issued thereunder.**

We remain committed to maintaining regulatory compliance and implementing appropriate environmental management practices across our operations.

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
Not Applicable				

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 reporting year, **no adverse orders, judgments, or findings were issued against the Company in relation to anti-competitive conduct**. The Company remains committed to conducting its business in accordance with applicable competition laws, promoting fair competition, and maintaining ethical and responsible market practices.

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
Kanya Gurukulam Programme in Haridwar (Uttarakhand) - a project providing holistic residential education for girls by integrating formal academics with yoga, life skills, and cultural learning. The initiative promotes inclusive and quality education while supporting long-term educational continuity in alignment with the National Education Policy (NEP) 2020.	CG-DL-E-22012021-224640	22.01.2021	Yes	Yes	https://www.patanjalifoods.com/wp-content/uploads/2026/08/Ext-v3-Kanya-Gurukul_PFL_IA-Report_14Aug2026.pdf
Reconstruction and refurbishment of Yoga Hall at Haridwar (Uttarakhand)-Project for reconstruction and refurbishment of a dedicated Yoga Hall to support yoga, wellness, and training activities. The project enhances access to quality infrastructure for the effective implementation of wellness initiatives.	CG-DL-E-22012021-224640	22.01.2021	Yes	Yes	https://www.patanjalifoods.com/wp-content/uploads/2026/08/Ext-v3-Yoga-Hall_PFL_IA-Report_12Aug2026.pdf

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 ₹)
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 structured grievance redressal mechanism to receive and address concerns raised by local communities and other stakeholders who may be affected by our operations. Regular engagement through site-level interactions and community outreach initiatives provides accessible channels for stakeholders to raise concerns and seek timely resolution.

Key grievance channels include:

- Email: wecare@patanjalifoods.co.in
- Telephone and postal communication
- Online contact form: available through the company's website

All grievances received through these channels are **systematically recorded, reviewed, and tracked** through an internal governance mechanism. Appropriate escalation, corrective action, and follow-up are undertaken to facilitate timely and transparent resolution of community concerns.

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

	FY 2026	FY 2025
Directly sourced from MSMEs/ small producers	5 %	6 %
Directly from within India	62 %	62 %

In FY26, the company's coverage of planted area under Oil Palm Plantation reached 1,10,722 Ha. It sourced Fresh Fruit Bunches (FFB's) from Oil Palm farmers for processing the same into Crude Palm Oil for domestic consumption as part of its Oil Palm Mission to reduce import dependency and support National Mission on Edible Oils - Oil Palm (NMEO-OP).

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 2026	FY2025
Rural	11.37%	6.77%
Semi-urban	4.58%	20.05%
Urban	71.64%	28.69%
Metropolitan	12.41%	44.49%

In FY26, our Oil Palm Plantation business positively impacted 80,579 farmers-an increase from 63,915 in FY25 - through direct procurement of Fresh Fruit Bunches for Crude Palm Oil processing.

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.

We have established a structured consumer grievance redressal mechanism to ensure that product-related complaints and feedback are addressed promptly and effectively. Consumers can raise their concerns through multiple accessible channels, including:

- **Email:** wecare@patanjalifoods.co.in
- **Toll-free number:** 1800 180 4109
- **Website:** Patanjali Foods - Contact Us

Our dedicated **Customer Care Cell** engages directly with consumers to understand and resolve their concerns. All complaints are systematically recorded and monitored through internal systems, with regular reviews and escalation, where required, to facilitate **timely and satisfactory resolution**.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	Our products carry all necessary disclosures and information as mandated under the law for various products sold by the Company.
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2026		Remarks	FY 2025		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	N.A.	0	0	N.A.
Advertising	0	0	N.A.	0	0	N.A.
Cyber-security	0	0	N.A.	0	0	N.A.
Delivery of essential services	0	0	N.A.	0	0	N.A.
Restrictive Trade Practices	0	0	N.A.	0	0	N.A.
Unfair Trade Practices	0	0	N.A.	0	0	N.A.

	FY 2026		Remarks	FY 2025		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Others	6,294	130	The company is in the process of resolving the pending complaints received in normal course in accordance with Grievance Redressal Mechanism of the company	4,718	9	All customer complaints were recorded, reviewed, and resolved within defined timelines, with feedback used to strengthen product and service standards. The outstanding complaints were closed at the last financial year.

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

	Number	Reasons for recall
Voluntary recalls	0	N.A.
Forced recalls	0	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.

Yes, we have implemented a **comprehensive cybersecurity and information security framework** as part of our broader IT security strategy to identify, manage, and mitigate risks related to data privacy and cyber threats. Cybersecurity and data privacy considerations are also integrated into the Company's **Business Continuity Plan (BCP)** to ensure the protection of critical systems, information, and business operations during potential disruptions.

The framework incorporates measures covering **information security, data protection, access controls, cybersecurity risk management, and incident response**, thereby strengthening the resilience of our digital infrastructure. These measures support a proactive approach to safeguarding sensitive information, maintaining business continuity, and ensuring compliance with applicable requirements

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.

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INDEPENDENT PRACTITIONER'S BRSR CORE ASSURANCE FOR PATANJALI FOODS LIMITED(2025-26)

To the Board of Directors of Patanjali Foods Limited

We have undertaken to perform reasonable assurance engagement, for Patanjali Foods Limited (the "Company") vide our engagement letter dated 8th July 2026, in respect of the agreed Sustainability Information listed in Appendix I (the "Identified Sustainability Information") in accordance with the Criteria stated in section. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

Identified Sustainability Information

Our scope of reasonable assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Reports is disclosed in the 'Section-A: General Disclosures Para 13' in the Company's Sustainability Report 2025-26.

Our assurance engagement was with respect to the financial year 1st April 2025 – 31st March 2026, information and we have not performed any procedures with respect to earlier periods included in the reports, and, therefore, do not express any conclusion thereon.

Reporting Framework Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

- √ Criteria: **BRSR Core Indicators**, as outlined under the Business Responsibility and Sustainability Reporting (BRSR) framework issued by (Securities and Exchange Board of India) SEBI and aligned with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). Master circular **(SEBI vide Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th of November 2024) and SEBI Circular Vide No. (SEBI/HO/CFD/CFD-PoD-1/PA CIR/2025/42 dated 28th of March 2025)**

Intended Users of this Assurance Statement

This Assurance Statement is intended to provide information to all stakeholders of Patanjali Foods Limited.

Responsibilities

The Company's management is responsible for selecting suitable criteria, defining the reporting boundary, complying with applicable sustainability reporting laws and regulations, identifying key aspects, engaging stakeholders, and preparing and presenting the Identified Sustainability Information in accordance with the Criteria.

Our responsibility is to provide a conclusion, with reasonable assurance, on the Identified Sustainability Information outlined in Appendix I. This conclusion is based on the procedures we performed and the evidence we obtained. In line with the requirements of reasonable assurance engagement under ISAE 3000(revised) standard. We applied professional judgment and maintained professional skepticism throughout the engagement.

Assurance Standard

Carbon Check (India) Private Limited carried out this assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000(revised). The engagement was planned and performed to obtain sufficient and appropriate evidence and

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to provide a reasonable level of assurance, which represents a high, though not absolute, level of confidence. Based on the procedures performed, we obtained sufficient and appropriate evidence to conclude that the subject matter is fairly stated and free from material misstatement, in all material respects.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for VVB (Validation & Verification body), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The management and staff of Carbon Check (India) Private Limited are committed to excellence in the provision of impartial and competent assurance services covering the relevant requirements. Our overall commitment to the success of the business and its service rests on two main pillars, being impartiality and competence, while also being supported by openness, responsiveness, and clearly defined responsibilities. The firm follows established quality control standards and maintains a comprehensive system to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. This includes documented policies and procedures for maintaining high-quality assurance and related services.

Scope of Assurance

The assurance assessed the quality, accuracy, completeness, and reliability of BRSR Indicators and relevant KPIs for 1 April 2025 to 31 March 2026, covering 70 units [26 plants(20 Operational Plants) and 44 offices) across India within the defined boundary.
Procedures considered geographical spread and site-level consolidation for reporting.

Summary of Work Performed

The procedures we performed, based on our professional judgment, included inquiries, observations of processes, onsite inspections, review of documents, assessment of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records. Additionally, we evaluated the appropriateness of the applicable criteria for the subject matter, interviewed key personnel responsible for preparing the sustainability performance indicators, assessed the design and implementation of controls related to data collation and reporting, inspected relevant documents and evidence to verify the reported sustainability performance indicators, performed analytical procedures and substantive testing on a sample basis, and conducted site visits at three constructed unit and Head Office(Remote).

Given the circumstances of the engagement, in performing the procedures listed above, we:

- √ Obtained an understanding of the Identified Sustainability Information, related disclosures, and reporting criteria.
- √ Conducted inquiries with the Sustainability, EHS, and other relevant personnel responsible for report preparation.
- √ Reviewed key systems and processes for recording, processing, and reporting sustainability information on a sample basis.
- √ Assessed the risk of material misstatement and determined the nature, timing, and extent of further assurance procedures.
- √ Reviewed the process for collating and reconciling reported sustainability information with underlying records.
- √ Reviewed the consolidation of data from reporting sites and the corporate office to assess completeness within the reporting boundary.

During the assurance process a few of the findings were raised and the same are successfully addressed by the client. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Inherent limitations

Non-financial information, such as sustainability performance indicators, is inherently limited due to the nature of the subject matter and the methods used for determining, calculating, or estimating such data. These limitations include the subjective nature of certain qualitative information, the possibility of human error in data collection and reporting, reliance on assumptions, estimates, or projections for certain indicators, and the inclusion of data from third-party sources or processes not under the direct control of the Company, which may be unaudited. Additionally, greenhouse gas accounting involves uncertainties arising from the scientific methods used to determine emission factors and the variability in values for combining different gas emissions. Consequently, our assurance report should be interpreted with these limitations in mind.

Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- √ Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- √ The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Assurance Conclusion

Based on the procedures performed and the evidence obtained, we affirm that the information presented by the Company in its BRSR report for the financial year 1 April 2025 to 31 March 2026, pertaining to the BRSR Core Indicators listed in Appendix I, is complete, reliable, fairly stated in all material respects, in reference to the Criteria stated in paragraph 3 above.

Other matter

The maintenance and integrity of the Company's website is the responsibility of the Company's management. Our procedures did not involve consideration of these matters and, accordingly, we accept no responsibility for any changes to either the information in the report or our independent assurance report that may have occurred since the initial date of its presentation on the company's website.

Restriction on use

Our Sustainability Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our Sustainability Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

Place: New Delhi
Date: 25/08/2026

Authorized Signatory
Name: Amit Anand
Designation: CEO

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APPENDIX I

Identified Sustainability Information/indicators as per BRSR subject to Reasonable Assurance

Category	Cross-reference to BRSR	Attribute	Parameter
Environment	P-6 [E], Question 1	Energy footprint	Total energy consumed (in joules or multiples)
			% from renewables
			Energy intensity
	P-6 [E], Question 3	Water footprint	Total water consumption
			Water consumption intensity
	P-6 [E], Question 4		Water discharge by destination and level of treatment
	P-6 [E], Question 7	GHG footprint	Total Scope 1 emissions (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			GHG intensity per rupee of turnover and PPP-adjusted (Scope 1 + 2)
	P-6 [E], Question 9	Embracing circularity - details related to waste management by the entity	Waste types (plastic, e-waste, bio-medical, etc.), total generated, recycled, disposed, intensity
			Plastic waste (A)
			E-waste (B)
			Bio-medical waste (C)
			Construction and demolition waste (D)
			Battery waste (E)
			Other Hazardous waste (G)
			Other non-hazardous waste generated (H)
			Total waste generated (A+B + C + D + E + F + G + H)
			Waste intensity per rupee of turnover and PPP-adjusted

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			Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
			For each category of waste generated, total waste disposed by nature of disposal method
Social	P-3 [E], Question 1(c)	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company
	P-3 [E], Question 11		Safety-related incidents(including contract workforce)
	P-5 [E], Question 3(b)	Gender Diversity	Gross wages paid to females as % of total wages
	P-5 [E], Question 7		Complaints on POSH (Prevention of Sexual Harassment)
	P-8 [E], Question 4	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	P-8 [E], Question 5		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
Governance	P-1 [E], Question 8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable
	P-1 [E], Question 9	Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
	P-9 [E], Question 7	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events