

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURE

### I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24230GJ1995PLC025878
2	Name of the Listed Entity	Zydus Lifesciences Limited
3	Year of incorporation	1995
4	Registered office address	"Zydus Corporate Park" , Scheme No. 63, Survey No. 536, Near Vaishnodevi Circle, Khoraj (Gandhinagar), Sarkhej-Gandhinagar Highway, Ahmedabad-382481
5	Corporate address	"Zydus Corporate Park" , Scheme No. 63, Survey No. 536, Near Vaishnodevi Circle, Khoraj (Gandhinagar), Sarkhej-Gandhinagar Highway, Ahmedabad-382481
6	E-mail	<a href="mailto:dhavalsoni@zyduslife.com">dhavalsoni@zyduslife.com</a>
7	Telephone	+91 79 48040000, +91 79 71800000
8	Website	<a href="http://www.zyduslife.com">www.zyduslife.com</a>
9	Financial year for which reporting is being done	2022-2023
10	Name of the Stock Exchange(s) where shares are listed	BSE & NSE
11	Paid-up Capital	₹ 1,012,204,139 divided into 1,012,204,139 equity shares of ₹ 1/- each fully paid-up.
12	Name of the Person	Mr. Vishal J. Gor
	Telephone	+91 79 48040235
	Email address	<a href="mailto:vishalgor@zyduslife.com">vishalgor@zyduslife.com</a>
13	Type of Reporting	Standalone Basis

### II. Product/Services

#### 14. Details of business activities

S. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
1	Research & Development, Manufacturing, Marketing, and Distribution of Pharmaceutical Products	Chemical and chemical products, pharmaceuticals, medicinal, chemical and botanical products	100

#### 15. Products/Services sold by the entity:

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	(31) Formulation (including Biologics)	Group 210 Class 2100	93%
2	(32) API	Group 210 Class 2100	7%
3	Total Revenues %		100.00%

### III. Operations

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

Location	Number of plants	No. of Offices	Total
National	16	2	18
International	0	5	5

#### 17. Market served by the entity

a) No. of Locations	Locations	Numbers
	National (No. of States)	Pan India
	International (No. of Countries)	81 countries
b) What is the contribution of exports as a percentage of the total turnover of the entity?		85.7%
c) A brief on types of customers	The company markets products to distributors and supplies to institutional customers such as private and government hospitals. The company exports its products to various overseas customers through its own subsidiaries and also other distributors. API is supplied to other pharmaceutical companies for their use in formulations business (B2B). The company also does contract manufacturing for other pharmaceutical companies.	

### IV. Employees

#### 18. Details as at the end of Financial Year :

##### (a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees (including differently abled)</b>						
<b>Employees</b>						
1	Permanent Employees (A)	8,523	7,812	92%	711	8%
2	Other than Permanent Employees (B)	0	-	-	-	-
3	Total Employees (A+B)	8,523	7,812	92%	711	8%
<b>Worker (including differently abled)</b>						
<b>Workers</b>						
7	Permanent Workers (E)	4,067	3,946	97%	121	3%
8	Other than Permanent Workers (F)	2,753	2,521	92%	232	8%
9	Total Workers (E+F)	6,820	6,467	95%	353	5%

##### (b) Details as at the end of Financial Year - Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
<b>Employees</b>						
1	Permanent Employees (A)	9	8	89%	1	11%
2	Other than Permanent Employees (B)	-	-	-	-	-
3	Total Employees (A+B)	9	8	89%	1	11%
<b>Worker</b>						
<b>Workers</b>						
7	Permanent Workers (E)	27	25	93%	2	7%
8	Other than Permanent Workers (F)	-	-	-	-	-
9	Total Workers (E+F)	27	25	93%	2	7%

**19. Participation/Inclusion/Representation of women:**

S. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	10	2	20%
2	Key Management Personnel	4	0	0%

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

Category	FY 2022-2023 (Turnover rate in current FY)			FY 2021-2022 (Turnover rate in previous FY)			FY 2020-2021 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	28%	18%	17%	19%	17%	18%	17%	18%
Permanent Workers	19%	17%	19%	18%	13%	18%	25%	17%	25%

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****21. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
i.	Zydus Wellness Limited (India)	Subsidiary	57.59	No
ii.	Zydus Wellness Products Limited (India)	Subsidiary	57.59	No
iii.	Liva Investments Limited (India)	Subsidiary	57.59	No
iv.	Liva Nutritions Limited (India)	Subsidiary	57.59	No
v.	Zydus Healthcare Limited (India)	Wholly owned subsidiary	100	No
vi.	German Remedies Pharmaceuticals Private Limited (India)	Wholly owned subsidiary	100	No
vii.	Zydus Animal Health and Investments Limited (India)	Wholly owned subsidiary	100	No
viii.	Violio Healthcare Limited (India)	Wholly owned subsidiary	100	No
ix.	Biochem Pharmaceutical Private Limited (India)	Wholly owned subsidiary	100	No
x.	Dialforhealth Unity Limited (India)	Wholly owned subsidiary	55	No
xi.	Dialforhealth Greencross Limited (India)	Wholly owned subsidiary	100	No
xii.	Zydus Pharmaceuticals Limited (India)	Wholly owned subsidiary	100	No
xiii.	Zydus VTEC Limited (India)	Wholly owned subsidiary	100	No
xiv.	Zydus Strategic Investments Limited (India)	Wholly owned subsidiary	100	No
xv.	Zydus Foundation (India)	Wholly owned subsidiary	100	No
xvi.	Zydus International Private Limited (Ireland)	Wholly owned subsidiary	100	No
xvii.	Zydus Pharmaceuticals Mexico SA de CV (Mexico)	Wholly owned subsidiary	100	No
xviii.	Zydus Pharmaceuticals Mexico Services Company SA de CV (Mexico)	Wholly owned subsidiary	100	No
xix.	Zydus Worldwide DMCC (UAE)	Wholly owned subsidiary	100	No
xx.	Zydus Healthcare SA Pty Limited (South Africa)	Wholly owned subsidiary	100	No

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
xxi.	Simayla Pharmaceuticals SA Pty Limited (South Africa)	Wholly owned subsidiary	100	No
xxii.	Script Management SA Pty Limited (South Africa)	Wholly owned subsidiary	100	No
xxiii.	Etna Biotech SRL (Italy)	Wholly owned subsidiary	100	No
xxiv.	Zydus (Lanka) Private Limited (Sri Lanka)	Wholly owned subsidiary	100	No
xxv.	Alidac Healthcare Myanmar Limited (Myanmar)	Wholly owned subsidiary	100	No
xxvi.	Zydus Healthcare Philippines Inc. (Philippines)	Wholly owned subsidiary	100	No
xxvii.	Zydus Wellness International DMCC (UAE)	Subsidiary	57.59	No
xxviii.	Zydus Wellness (BD) Private Limited (Bangladesh)	Subsidiary	57.59	No
xxix.	Zydus Pharmaceuticals USA Inc. (USA)	Wholly owned subsidiary	100	No
xxx.	Zydus Healthcare USA LLC (USA)	Wholly owned subsidiary	100	No
xxxi.	Sentyln Therapeutics Inc. (USA)	Wholly owned subsidiary	100	No
xxxii.	Zydus Noveltech Inc. (USA)	Wholly owned subsidiary	100	No
xxxiii.	Zyvet Animal Health Inc. (USA)	Wholly owned subsidiary	100	No
xxxiv.	Hercon Pharmaceuticals USA LLC (USA)	Wholly owned subsidiary	100	No
xxxv.	Nesher Pharmaceuticals USA LLC (USA)	Wholly owned subsidiary	100	No
xxxvi.	Zydus Nikkho Farmaceutica Ltda (Brazil)	Wholly owned subsidiary	100	No
xxxvii.	Zydus Netherlands BV (Netherlands)	Wholly owned subsidiary	100	No
xxxviii.	Viona Pharmaceuticals USA Inc. (USA)	Wholly owned subsidiary	100	No
xxxix.	Zydus France SAS (France)	Wholly owned subsidiary	100	No
xl.	Laboratorios Combix SL (Spain)	Wholly owned subsidiary	100	No
xli.	Zydus Therapeutics Inc. (USA)	Wholly owned subsidiary	100	No
xlvi.	Zydus Pharmaceuticals UK Limited (United Kingdom)	Wholly owned subsidiary	100	No
xlvi.	Zynext Ventures Pte. Limited (Singapore)	Wholly owned subsidiary	100	No
xlvi.	Zynext Ventures USA LLC (USA)	Wholly owned subsidiary	100	No
xlvi.	Bayer Zydus Pharma Private Limited (India)	Joint venture company	24.99	No
xlvi.	Zydus Hospira Oncology Private Limited (India)	Joint venture company	50	No
xlvi.	Zydus Takeda Healthcare Private Limited (India)	Joint venture company	50	No

## VI. CSR Details

22. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

Turnover (in Rs.)	84,212,103,610
Net worth (in Rs.)	136,394,634,040

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If yes, then provide web-link for grievance redress policy	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
			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	a. <a href="https://www.zyduslife.com/">https://www.zyduslife.com/</a>	0	0		0	0	
Investors (other than shareholders)	Yes	<a href="https://www.zyduslife.com/adverse_event_reporting/">adverse_event_reporting/</a>	0	0		0	0	
Shareholders	Yes	b. <a href="https://www.zyduslife.com/public/pdf/companypolicy/">https://www.zyduslife.com/public/pdf/companypolicy/</a>	16	0		08	0	
Employees and workers	Yes	<a href="https://www.zyduslife.com/public/pdf/companypolicy/Whistle-Blower-Policy.pdf">Whistle-Blower-Policy.pdf</a>	26	0		32	0	
Value Chain Partners	Yes		0	0		0	0	
Customers	Yes	c. <a href="https://www.zyduslife.com/public/pdf/companypolicy/Code-of-Business-Conduct-and-Ethics.pdf">https://www.zyduslife.com/public/pdf/companypolicy/Code-of-Business-Conduct-and-Ethics.pdf</a>	0	0		0	0	
Other (please specify)		d. <a href="https://www.zyduslife.com/public/pdf/companypolicy/Human-Rights-Policy.pdf">https://www.zyduslife.com/public/pdf/companypolicy/Human-Rights-Policy.pdf</a>	200	0		211	0	
			Packaging Defects: 124 no's			Packaging Defects: 123 no's		
			Quality Defects : 76 no's			Quality Defects : 88 no's		
		e. The internal policies are available at the intranet portal of the organization for its employees.						

## 24 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.	Climate Change (GHG Emissions)	Risk	<ul style="list-style-type: none"> <li>Climate changes, especially the extreme weather events and rising global temperatures caused by Green House Gas (GHG) emissions and failure to adapt and mitigate such changes are among the major risks being faced world over and they also pose a major risk on the sustainability of businesses across the globe.</li> <li>Climate adaptation and resilience are important in building a future-ready and sustainable organization. They can also help reduce operational costs and drive greater efficiencies for the business.</li> </ul>	<ul style="list-style-type: none"> <li>Generation of solar power at manufacturing locations.</li> <li>Improving energy efficiency / operational efficiency of energy consuming equipment to reduce energy consumption.</li> <li>Increase in utilization of bio fuel / hybrid fuel to minimize the dependency on conventional fuel i.e. coal/diesel etc.</li> <li>Plans to procure and use solar-wind hybrid power in FY24.</li> </ul>	Negative
2.	Waste Management	Risk	<ul style="list-style-type: none"> <li>Inefficient management of waste is a risk to a business because of the hazard it could pose to the relevant stakeholders.</li> <li>Generation of increasing waste also impacts the environment and its management becomes a challenge.</li> </ul>	<ul style="list-style-type: none"> <li>Disposal of waste in a responsible manner.</li> <li>Complying with applicable regulations for waste generation and disposal.</li> <li>More emphasis on reduction of waste generation.</li> </ul>	Negative
3.	Water Management	Risk	<ul style="list-style-type: none"> <li>Water is a shared resource, making it important for businesses to use it responsibly. Ensuring responsible consumption is key to socially sustainable business practices.</li> <li>Applicable regulations for reuse and recycle of treated water are stringent</li> </ul>	<ul style="list-style-type: none"> <li>Adopting Zero Liquid Discharge (ZLD) approach to recycle, reuse water resources and reduce fresh intake of water.</li> <li>Use of water efficient technologies</li> <li>Sensitizing internal and external stakeholders to reduce water consumption.</li> </ul>	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Corporate Governance and Ethics	Risk	<ul style="list-style-type: none"> <li>• ZyduS is a global lifesciences company which engages with many stakeholders.</li> <li>• The company strongly believes that breach of ethics or integrity can deteriorate the company's goodwill, which will result in loss of reputation.</li> </ul>	<ul style="list-style-type: none"> <li>• Adopting a zero tolerance policy for breach of ethics and integrity.</li> <li>• Adopting Code of Business Ethics and Conduct which is applicable to the Directors and employees of the company.</li> <li>• The Code encourages honesty, trust, accountability and transparency.</li> <li>• All new joiners are oriented on the Code of Business Ethics and Conduct to adhere it in spirit and deed.</li> </ul>	Negative
5.	Human Capital and Welfare	Opportunity	<ul style="list-style-type: none"> <li>• Employee retention is critical to any organization because skill-based and knowledgeable human capital is an asset and is required to achieve the long-term sustainability and growth of the organization.</li> </ul>		Positive
6.	Community Engagement	Opportunity	Community engagement helps organization in making meaningful interventions to bring significant benefits to large sections of the society, which aids sustainable growth of the business.		Positive
7.	Anti-Bribery and Corruption	Risk	Operations in multiple locations across the globe with diversified manpower may pose challenges with respect to resorting to corrupt practices leading to financial loss.	<ul style="list-style-type: none"> <li>• Adopting a comprehensive Code of Business Ethics and Conduct policy which is applicable to the Directors and employees of the company.</li> <li>• Creating an organization-wide awareness on anti-bribery and anti-corruption policy and consequences of its violation.</li> </ul>	Negative

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)
8.	R&D and Innovation	Risk	<ul style="list-style-type: none"> <li>Access control, archival and retrieval of R&amp;D data is absolutely critical since any leakage of such data can lead to substantial loss of future opportunities.</li> <li>Tenure of scientific pool / knowledge transfer is critical especially when working on complex dosage forms / technologies.</li> </ul>	<ul style="list-style-type: none"> <li>Digital storage of project specific information with clearly defined access control.</li> <li>Management of issuance of lab notebook and their physical archival is managed and supervised by a dedicated documentation cell.</li> <li>Implementation of Good Laboratory Practices (GLP) documentation wherever required.</li> <li>Continued association of the leadership team -. Over 70% of the senior leadership team at technology centers are associated with Zydus for more than a decade</li> </ul>	Negative
9.	Responsible Marketing, Selling Practices and Product Labelling	Risk	<ul style="list-style-type: none"> <li>Regulatory authorities have a Zero tolerance policy against unethical marketing / promotion activities and there are stringent regulations to be abided by in this regard.</li> <li>Any non-compliance of such regulations can pose penal actions by such authorities and also loss of goodwill for the organization.</li> </ul>	<p>Adopting a policy for ethical marketing, advertising and sales practices. The policy covers/contains the following:</p> <ul style="list-style-type: none"> <li>Providing accurate and balanced information about the company's products and services to its customers.</li> <li>Provision to ensure ethical interactions with customers and healthcare professionals.</li> </ul>	Negative
10.	Sustainable Supply Chain	Risk	<ul style="list-style-type: none"> <li>Supply chain partners, spread across various geographies of the globe, are responsible to ensure on-time delivery of desired quality of input materials, products, services and capital goods that are critical to the operations and are important for business continuity.</li> <li>Any threat to sustainability of operations of supply chain partners could potentially disrupt the company's operations.</li> </ul>	<ul style="list-style-type: none"> <li>Thorough evaluation process before onboarding any critical vendor.</li> <li>Mandatory acceptance of Supplier code of conduct by the vendor.</li> <li>Annual online vendor assessment based on ESG parameters.</li> <li>Creating multiple supplier base for critical products and services to maintain business continuity.</li> <li>Implementing a robust system to check all statutory compliances by the vendors.</li> <li>Ongoing efforts to create awareness among vendors regarding ESG parameters .</li> </ul>	Negative



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)
11	Product Quality and Safety	Risk	<ul style="list-style-type: none"> <li>• Failure to maintain the quality standards and comply with regulations leads to regulatory actions which in turn, adversely impacts the business.</li> <li>• It results into suspension of supply of products and cessation of new product approvals from the concerned sites</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing a robust quality management system which ensures the quality, safety and sustainable supply of drug products.</li> <li>• Implementation of Quality Risk Assessment Program to ensure regulatory and data integrity compliance.</li> <li>• Implementation of industry learning (regulatory learning) to avoid the recurrence of quality issues.</li> <li>• Review of processes / product performance, key quality indicators, risk assessment outcomes and audit findings on a regular basis in order to proactively address quality issues.</li> <li>• Automation in quality operations to ensure sustainable compliance and all-time audit readiness.</li> </ul>	Negative

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)
12.	Employee health and safety	Risk as well as Opportunity	<ul style="list-style-type: none"> <li>Physical and mental health problems of the employees can have major socio-economic impact on the organization.</li> <li>Also, employees are the core assets of the company. Their safety and well-being enhances their productivity which aids in improvement of financial health of the company.</li> </ul>	<ul style="list-style-type: none"> <li>Zydus wellbeing covers a gamut of initiatives from annual health checkups to subsidized treatment for employees and their families at Zydus Hospitals</li> <li>24X7 medical assistance with ambulance services and emergency first aid is available at all manufacturing sites.</li> <li>Offering medical insurance policy for on roll employees and workers.</li> <li>Extending the medical insurance policy to parents of the employees.</li> <li>Added sum assured through top-up can also be availed by employees.</li> <li>Zydus Cares a special initiative for pregnant women helps them right through their pregnancy with a buddy being assigned to them for all assistance.</li> <li>Under Zydus Cares, an employee can also avail 05 days of paternity leave to experience the joy of fatherhood.</li> <li>Zydus Clubs provides opportunities to employees to come together and delve in their passion and hobbies like poetry, singing, photography, sports and fitness, dancing etc. This helps them strike the right work life balance.</li> <li>Zydus "Khel Ka Mahasangram" held through the year and helps employees participate in various sports including cyclothons.</li> <li>All protocols relating to human rights, safety, health and hygiene are strictly adhered.</li> </ul>	Positive and Negative

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and Management Processes</b>										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	<a href="http://www.zyduslife.com">www.zyduslife.com</a>								
		Please refer link for policies : <a href="https://www.zyduslife.com/companypolicy">https://www.zyduslife.com/companypolicy</a>								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Supplier Code of Conduct extends to all value chain partners.								
4	Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	a) ISO 14001 and ISO 45001 for majority of the manufacturing locations (P3, P4: Health and Safety for all stakeholders working in factory, P6, P9: Environment and Product Labelling) b) ISO 27001:2013 for one of the major API Units (P9: IT Security) c) Europe GMP Certificate (P2: Good Manufacturing Practice) d) EU GDP Certificate (P2: Good Distribution Practices) e) GMP certificate from State FDA								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The goal is to achieve a gender diversity of 12% by FY2026.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The gender diversity at Zydus Lifesciences Limited was 7% in FY2023 (i.e. there were 7 females out of 100 employees and workers in FY23)								
<b>Governance, Leadership and Oversight</b>										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Please refer Chairman message from the company's annual report of FY2023.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Chairman								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, CSR and ESG Committee								

#### 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
Performance against above policies and follow up action	The policies of the company are reviewed periodically / on a need basis by department heads / directors /Board Committees / Board members, wherever applicable.									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances										

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
	No	No	No	No	No	No	No	Yes*	Yes

\* Name of agency: SoulAce Consulting Private Limited

The agency conducted impact assessment of group's flagship CSR programme Zydus Medical College and Hospital.

The report of impact assessment can be found on the following link :

<https://www.zyduslife.com/investor/admin/uploads/18/95/CSR-Impact-Assessment-Report.pdf>

**12. If all Principles are not 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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

**NA : Not Applicable**

**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	02	a) Board Familiarisation Programme b) Training module on all principles of BRSR and overview of Sustainable Development Goals (SDG)	100%
Key Management Personnel	02	All principles of BRSR	100%
Employees other than BODs and KMPs	85	All principles of BRSR and overview of Sustainable Development Goals (SDG), Human Rights, Safety, Health and Hygiene, Environment	100%
Workers	384	Human Rights, Safety, Health and Hygiene, Environment, Skill Development	100%

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.

**a. Monetary**

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine Settlement Compounding fee			Nil		

**b. Non-Monetary**

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
			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
	NA

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

Yes, the company has an anti-bribery and anti-corruption policy. The policy has been developed in alignment with Zydus' Code of Business Conduct and Ethics (COBE) and other rules and regulations against elements of anti-bribery and anti-Corruption that govern the company. The policy reiterates that the company does not tolerate any bribery and corruption and upholds the highest standards of integrity and transparency in all its interactions and routine business activities. The policy forms a part of the Business Conduct Policy, applies to all members of the Board of Directors, full and part-time employees of the company and its subsidiaries and affiliates. All business partners are also expected to follow the same standard of ethics when conducting business with the company or on its behalf. For more details on Business Conduct Policy please refer to the following link <https://www.zyduslife.com/public/pdf/Business-Conduct-Policy-2022.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:

Category	FY 2021-22 Previous Financial Year
Employees other than BoD and KMPs	Nil
Workers	

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

Topic	FY 2022-23 Current Financial Year		FY 2021-22 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of KMPs			Nil	

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

Nil-

#### LEADERSHIP INDICATORS

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

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in value chain covered by the awareness programmes
12	The company conducts training and awareness session for supply chain partners on topics like anti-bribery, unfair trade practices, anti-discrimination, fair treatment, anti-competition, data privacy and protection, workers health and safety protection, resource conservation and climate protection, waste and emissions etc. These are an integral part of Zydus's Supplier Code of Conduct.	15*

\*The value chain partners comprise of vendors/suppliers providing APIs, intermediates, excipients, packaging materials and indirect materials to the company.

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

Yes, as part of the Governance ecosystem, the company has adopted the best practices with respect to the review of conflict of interest of the directors. The disclosures made by the directors are placed before the Board along with any potential conflict of interests. The Board collectively is responsible for any business decisions, wherein any of the directors are interested. The interested directors are not allowed to be part of any decision-making process for any business transaction wherein they have a conflict of interest. The directors and members of senior management submit annual affirmations in this regard to the company. The Code of Business Conduct and Ethics, applicable to the directors and members of the senior management is posted on the website of the company.

**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.**

Type	FY 2022-23	FY 2021-22	Details of improvement in social and environmental aspects
Research & Development (R&D) *	44%	37%	Investments in specific technologies to improve the environmental and social impacts of products and processes
Capital Expenditure (CAPEX)*	7%	4%	

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

- Yes, the company ensures that suppliers are evaluated on sustainability indicators. Before onboarding any vendor (supplying APIs, intermediates, excipients, packaging materials and indirect materials), we evaluate them on ESG parameters, including business ethics, environment, human rights etc.

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

15%\* of inputs were sourced sustainably from vendors and suppliers who have established ESG practices.

\*The value chain partners comprise of vendors/suppliers providing APIs, intermediates, excipients, packaging materials and indirect materials to the company.

**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.**

Product	Process to safely reclaim the product
Packaging	<ul style="list-style-type: none"> <li>• As per the requirements of The Plastic Waste Management Rules 2016, the company is registered as a Brand Owner in the Extended Producer Responsibility (EPR) portal by the regulatory authorities.</li> <li>• Equivalent quantity of plastic material that has gone in to the domestic market (within India) is collected through authorized waste management agency for recycling and energy recovery under EPR.</li> </ul>
E-waste	E – Waste is sent to authorized vendors/recyclers.
Hazardous Waste	Hazardous waste is sent to authorized pre – processor, co–processor, recycler, secured landfill and incinerator site for safe disposal.
Other Waste	<ul style="list-style-type: none"> <li>• Non-hazardous waste is sent to registered vendors for disposal.</li> <li>• Bio-medical waste is sent to common bio-medical waste incineration facility authorized by the regulators for safe disposal.</li> </ul>

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

- Yes, Extended Producer Responsibility (EPR) is applicable to the company activities.
- The plastic waste collection plan is in-line with the Extended Producer Responsibility (EPR) plan submitted to the Central Pollution Control Board.

## LEADERSHIP INDICATORS

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

No, the company has not conducted the Life Cycle Assessment (LCA).

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not Applicable					

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

S. No.	Name of the product	Description of the risk	Action Taken
Not Applicable			

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

The company, being in the business of pharmaceuticals, safety and quality of the products are of the highest priority since its products directly impact the health of end users. Therefore, the company does not reuse any material / chemical for manufacturing. The company is complying with EPR regulations through its plastic take back and recycle programs.

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

- (a) Reclaimed end of life products are collected at central authorized collection site and sent to co-processing for energy recovery.  
(b) Plastic packaging material is covered under EPR of Plastic Waste Management Rules.

	FY 2022-23			FY 2021-22		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging) – EPR collections (MT)	-	162	72 (Energy Recovery)	-	158	63 (Energy Recovery)
E-waste (MT)	-	-	-	-	-	-
Hazardous waste (MT)	-	-	373 (Co-processing)	-	-	201 (Co-processing)
Other waste (MT)	-	-	-	-	-	-

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

Considering the nature of business, being pharmaceutical products the company do not reclaim products for reuse or recycle. However safe disposal at the end of their lifecycle is practiced. Plastic packaging material is covered under EPR of Plastic Waste Management Rules

**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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent Employees</b>											
Male	7,812	7,812	100%	7,812	100%	NA	NA	7,812	100%	NA	NA
Female	711	711	100%	711	100%	711	100%	NA	NA	711	100%
Total	8,523	8,523	100%	8,523	100%	711	8.34%	7,812	91.66%	711	8.34%
<b>Other than Permanent Employees</b>											
Male											
Female	Not Applicable										
Total											

**2. 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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent Employees</b>											
Male	3,946	3,946	100%	3,946	100%	NA	NA	3,946	100%	NA	NA
Female	121	121	100%	121	100%	121	100%	NA	NA	121	100%
Total	4,067	4,067	100%	4,067	100%	121	2.98%	3,946	97.02%	121	2.98%
<b>Other than Permanent Employees</b>											
Male											
Female	Not Applicable										
Total											

**3. Details of retirement benefits, for Current Financial Year and Previous Financial Year:**

Sl. No.	Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/NA)
1	Provident Fund	100%	100%	Yes	100%	100%	Yes
2	Gratuity	100%	100%	Yes	100%	100%	Yes
3	ESI	7%	60%	Yes	8%	69%	Yes

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

Yes, the premises/ offices of the company provide ramps to enable easy movement for differently-abled employees and workers. The offices are located either on the ground floor or have elevators and infrastructure for differently-abled individuals. For more comfortable working space, the company provides various facilities for the benefit of persons with disabilities.



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

Yes, the company is an equal opportunities employer. The company treats all job applicants fairly and do not support any form of discrimination. The company respects all related laws in employment decisions and do not discriminate against individuals on the basis of race, colour, gender, age, national origin, religion, sexual orientation, gender identity or expression, marital status or disability. To strengthen the commitment for increasing employment opportunities for physically disabled persons, the company has identified and allocated certain jobs/ activities that shall be done by certain types of disabled employees only. Please refer the following link:

<https://zyduslife.com/career>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate FY 23	Retention Rate FY 22	Return to work rate FY 23	Retention Rate FY 22
Male	100%	100%	100%	100%
Female	89%	100%	-	-
Total	94%	100%	100%	100%

**7. 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.**

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Following mechanisms are in place to receive and address grievances of employees and workers:
Other than Permanent Workers	Yes	
Permanent Employees	Yes	<p>A) The company has an internal employee support and helpdesk system called Zydus Connect 2.0 with following features:</p> <p>i. Through this helpdesk, employee can raise their queries which are responded to within the defined timeline.</p> <p>ii. Employee can reach out to Group HR Head (CHRO) through this system and raise concerns and queries directly to him and concerned head of the business vertical.</p> <p>iii. It has mechanism for collecting feedback from employees on various matters.</p> <p>B) The company has a whistle-blower policy approved by the board of directors to report to the management by the employees, any concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy. It provides adequate safeguards against victimization of employees who avail of the mechanism and also provides direct access to the Chairman of the Audit Committee in exceptional cases. For detailed mechanism, kindly refer following link : <a href="https://www.zyduslife.com/public/pdf/companypolicy/Whistle-Blower-Policy.pdf">https://www.zyduslife.com/public/pdf/companypolicy/Whistle-Blower-Policy.pdf</a></p>
Other than Permanent Employees	Yes	

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	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)
<b>Permanent Employees</b>						
Male	7,812	0	0%	7,552	0	0%
Female	711	0	0%	872	0	0%
Others	-	-	-	-	-	-
Total	8,523	0	0%	8,317	0	0%
<b>Permanent Workers</b>						
Male	3,946	343	9%	3689	361	10%
Female	121	88	73%	107	89	83%
Others	-	-	-	-	-	-
Total	4,067	431	11%	3796	450	12%

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

**a. Details of Skill training given to employees and workers.**

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who received Skill Training (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who received Skill Training (D)	%(D/C)
<b>Permanent Employees</b>						
Male	7,812	3,824	49%	7,552	2874	38%
Female	711	711	100%	765	356	47%
Total	8,523	4,532	53%	8,317	3230	39%
<b>Permanent Workers</b>						
Male	3,946	3946	100%	3689	3689	100%
Female	121	121	100%	107	107	100%
Total	4,067	4067	100%	3796	3796	100%

## b. Details of training on Health and Safety given to employees and workers.

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who received training on Health and Safety (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who received training on Health and Safety (D)	%(D/C)
<b>Permanent Employees</b>						
Male	7,812	7,812	100%	7,552	7,552	100%
Female	711	711	100%	765	765	100%
Total	8,523	8,523	100%	8,317	8,317	100%
<b>Permanent Workers</b>						
Male	3,946	3,946	100%	3,689	3,689	100%
Female	121	121	100%	107	107	100%
Total	4,067	4,067	100%	3,796	3,796	100%

## 10. Details of performance and career development reviews of employees and worker:

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	%(D/C)
<b>Permanent Employees</b>						
Male	7,812	7,812	100%	7,552	7,552	100%
Female	711	711	100%	765	765	100%
Total	8,523	8,523	100%	8,317	8,317	100%
<b>Permanent Workers</b>						
Male	3,946	3,946	100%	3,689	3,689	100%
Female	121	121	100%	107	107	100%
Total	4,067	4,067	100%	3,796	3,796	100%

## 11. Health and safety management system:

- |  |   |
|--|---|
| a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)                        | Yes, occupational health and safety management system has been implemented by the company.  |
| a.1 What is the coverage of such system?   | The coverage of such systems is 100% across the company.  |
| b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? | Processes like PSSR (Pre Start-up Safety Review), HAZOP (Hazard operating procedures) HIRA (Hazard Identification Risk Assessment), Risk Assessment, Third Party Safety Audit, Safe Work Permit System are in place to identify the work related hazards and risks related to routine and non-routine activities. |
| c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/ No)   | Yes, the workers are part of safety committee meeting as per statute, where workers report the work related hazards and mitigation measures are discussed and implemented.  |
| d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)               | Yes, the company have necessary arrangements to meet non-occupational medical requirements for employees and workers (e.g. onsite doctor / Occupational Health Centre (OHC) clinic to attend to all medical queries). Also medical insurance policy is provided to all permanent employees and workers.           |

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

Safety Incident/Number	Category	FY 2022-23 (Current FY)	FY 2021-22 (Previous FY)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.141	0.289
	Workers	0.098	0.949
Total recordable work-related injuries	Employees	3	6
	Workers	1	9
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- The company has EHS Policy displayed at important locations and training has been conducted to all the stakeholders on the EHS policy.
- Safety Infrastructure like fire hydrant systems, fire extinguisher, fire alarm systems and other fire suppression systems are in place.
- The company has deployed engineering controls and mitigation measures like sensor-based machine interlocks, guards for moving parts of machines based on hazard identification and risk assessment of activities at workplaces.
- Regular trainings are provided to employees and workers for performing various activities in a safe manner and applicable personal protective equipment (PPE) are made available to employees and workers.
- Work place monitoring is conducted for ensuring maintenance of safe working environment at the workplaces as per statutory requirements.
- Pre-employment and periodical medical examination of employees and workers are conducted as per the statute.

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

Topic	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

**15. Assessments for the year:**

Topic	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

**16. 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 implemented corrective actions to address significant risks / concerns arising from assessments of health and safety practices and working conditions like :

- Installation of safety interlocks to the machines, motion sensors and interlocks for moving equipment like blenders, compressor machines and packing machines.
- Training on safe working practices provided to all shop floor employees.

## LEADERSHIP INDICATORS

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

- a. Employees (Yes/No): Yes  
b. Workers (Yes/No): Yes

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

The company ensures that acknowledgements are obtained from the vendors under the supplier code of conduct for a commitment to adhere to all the applicable laws and regulations.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current FY 23	Previous FY 22	Current FY 23	Previous FY 22
Employees	0	0	0	0
Workers	0	0	0	0

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

- Yes, the company provides counselling to employees who are nearing retirement on financial planning and also has a policy of retainership for select roles and positions.

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

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	15%*
Working Conditions	15%*

\*The value chain partners comprise of vendors/suppliers providing API excipients, packaging materials, Indirect materials and Intermediate solvent to the company.

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

No significant risks/concerns were observed from assessments of health and safety practices at the workplaces of value chain partners.

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

**Essential Indicators**

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

The company follows the process of identification of stakeholders through interaction between various levels of management personnel, benchmarking with competitors and interaction with external stakeholders.

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

Stake-holder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Patients	No	<ul style="list-style-type: none"> <li>• Website</li> <li>• Clinical studies</li> <li>• Pharmacovigilance</li> </ul>	Need Basis	The company interacts with patients to understand their expectations and experience with the products. Also, the company engages with patients to conduct tests for clinical studies of pharmaceutical products.
Channel Partners	No	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Field visits</li> <li>• Digital Communication</li> </ul>	Need Basis	Channel partners play a vital role in business continuity by ensuring product accessibility across different geographies. The company interacts with them to formulate and strategize distribution of products and monitor the operations on a regular basis.
Suppliers	No	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Visits</li> <li>• Supplier audit</li> <li>• Facility visits</li> </ul>	Need Basis	The company regularly communicates with the suppliers to ensure quality, safety and timely availability of input materials and other critical services to ensure continuity of business operations. The company conducts regular audit of the suppliers of critical materials and services to ensure that suppliers abide by the supplier code of conduct.
Healthcare Professionals	No	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Field visits</li> </ul>	Need Basis	Healthcare professionals serve as key opinion leaders and provide important feedback to enable the company in understanding the market outlook, patients' feedback, their requirements and expectations. This also includes any adverse or negative feedback which can be detrimental to the patient health.
Government and Regulators	No	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Conferences</li> <li>• Facility visits by Government / Regulatory officials</li> <li>• Official Communications</li> <li>• Statutory Publications</li> </ul>	Need Basis	The company is a responsible law-abiding organization and ensures 100% compliance to all applicable regulations. With increased focus on issues pertaining to Environment, Social and Governance, the company regularly communicates with government representatives and regulatory bodies to have latest understanding of regulations which can impact the operations and stakeholders of the company.

Stake-holder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Industry Associations	No	<ul style="list-style-type: none"> <li>Industry Conferences</li> <li>Representations on policy matters</li> </ul>	Need Basis	The company interacts with Government / Regulatory Authorities on any public policy framework through apex industry institutions like Indian Pharmaceutical Alliance, Federation of Indian Chambers of Commerce & Industry (FICCI), The Indian Drug Manufacturers Association, Pharmexcil and Gujarat Chamber of Commerce & Industry (GCCl) etc. The company puts forth its views on new standards or regulatory developments pertaining to the pharmaceutical manufacturing industry, broadly in the areas concerning access to medicines, best practices, corporate governance, CSR etc.
Shareholders and Investors	No	<ul style="list-style-type: none"> <li>Meetings</li> <li>Investor Conferences</li> <li>AGM</li> <li>Website</li> </ul>	Quarterly/ need basis	The company interacts with its shareholders and investors to share regular update on its strategies, financial and operational performance, significant events and achievements, key risks and challenges and future roadmap for growth. With increased focus on ESG parameters, the company intends to include more parameters pertaining to ESG indicators during its interaction with investors.
Employees	No	<ul style="list-style-type: none"> <li>Employee Engagement Survey,</li> <li>Emails,</li> <li>Calls,</li> <li>Grievance mechanism</li> <li>One-to-one connect</li> </ul>	Need Basis	The company interacts with its employees to share performance and career development reviews and takes inputs and feedback from employees to create a healthy working environment. The company has an intranet portal for employees wherein all data pertaining to employment can be accessed and employees can also raise their queries and concerns for further action.
Communities	Yes	<ul style="list-style-type: none"> <li>Visits to community sites,</li> <li>Digital Channels</li> </ul>	Regularly	The company engages with the community by understanding and serving needs of the communities. Through its Section 8 wholly owned subsidiary company in the name of Zydus Foundation, the company has brought world-class medical education to the rural interiors of Gujarat by constructing and setting-up best in class medical college and hospital at Dahod. The company provides to all patients free of cost, consultation and treatment, including OPD, indoors, all investigations, surgeries, anesthesia, oral medicines, injectables and food. Along with this, the company engages with the community to sensitize them on various health issues by conducting various awareness camps.

### Leadership Indicators

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

The company has various channels for discussion and feedback with its internal stakeholders before implementing any material and critical decision which impacts them. Also, the company reaches out and interacts with concerned external stakeholders to understand economic, environmental and social impact of company's operations on such stakeholders and take their feedback as well as suggestions. Such feedback and suggestions are taken up for due consideration and action.

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

Yes, the company has conducted an exercise to create materiality matrix to identify material issues with respect to environment, social and governance aspects which involved engagement with stakeholders. As a result of this exercise, following topics were identified as having high importance, both for the company and for stakeholders:

- Climate Change (Greenhouse Gas Emissions)
- Waste Management
- Product Quality & Safety
- Human Capital Welfare and Development
- Access to healthcare
- Responsible Marketing, Selling Practices & Product Labelling
- Corporate Governance
- R&D and Innovation

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

- The company engages with vulnerable and marginalised groups as a part of its CSR programme. The company continues to create healthier, happier communities globally. Zydus Shrishti, the company's CSR programme focusses on the areas of health, education and research. Making a difference to serve the needs of the patients and bring world-class medical education to the rural interiors of Gujarat, Zydus Foundation has set up Zydus Medical College and Hospital at Dahod.
- Several awareness sessions for general public and patient groups were organised about different disease conditions including Hypertension, Liver Care, Diabetes, Gastrointestinal Diseases, Cancers, Inflammatory diseases, Nephrology Cardiology etc.
- The company also organised several camps to screen various diseases including Breast Cancer, Non-Alcoholic Fatty Liver Disease (NAFLD), Non- Alcoholic Steatohepatitis (NASH), Osteoporosis, Hepatitis and several other diseases where the company is working towards shaping better patient outcomes.



**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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D) **	% (D / C)**
<b>Employees</b>						
Permanent	8,523	8523	100%	8,317	2495	30%
Other than permanent						
Total Employees	8,523	8523	100%	8,317	2495	30%
<b>Workers</b>						
Permanent	4,067	4,067	100%	3,796	3,796	100%
Other than permanent						
Total Workers	4067	4067	100%	3,796	3,796	100%

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total Count in Current FY	Number of Employees Paid Minimum wage	% age of Employees Paid Minimum wage	Number of Employees Paid more than Minimum wage	% age of Employees Paid more than Minimum wage	Total Count in Previous FY	Number of Employees Paid Minimum wage	% age of Employees Paid Minimum wage	Number of Employees Paid more than Minimum wage	% age of Employees Paid more than Minimum wage
<b>Permanent Employees</b>										
Male	7,812	-	-	7,812	100%	7,552	-	-	7,552	100%
Female	711	-	-	711	100%	765	-	-	765	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	8,523	-	-	8,523	100%	8,317	-	-	8,317	100%
<b>Other than Permanent Employees</b>										
Male										
Female										
Others										
Total										

Not applicable

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total Count in Current FY	Number of Employees Paid Minimum wage	% age of Employees Paid Minimum wage	Number of Employees Paid more than Minimum wage	% age of Employees Paid more than Minimum wage	Total Count in Previous FY	Number of Employees Paid Minimum wage	% age of Employees Paid Minimum wage	Number of Employees Paid more than Minimum wage	% age of Employees Paid more than Minimum wage
<b>Permanent Employees</b>										
Male	3,946	-	-	3,946	100%	3689	-	-	3689	100%
Female	121	-	-	121	100%	107	-	-	107	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	4,067	-	-	4,067	100%	3796	-	-	3796	100%
<b>Other than Permanent Workers</b>										
Male	2,521	2,521	100%	-	-	2,555	2,555	100%	-	-
Female	232	232	100%	-	-	322	322	100%	-	-
Others	-	-	-	-	-	-	-	100%	-	-
Total	2,753	2,753	100%	-	-	2,877	2,877	100%	-	-

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR)	Number	Median remuneration/ salary/ wages of respective category (INR)
Board of Directors (BoD)	8	4,600,000	2	2,850,000
Key Managerial Personnel	4	92,489,501	-	-
Employees other than BoD and KMP (Permanent Employees)	7,812	759,678	711	537,900
Other than Permanent Employees	-	-	-	-
Workers	3,946	243,707	121	244,530

**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

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

The company believes that its business can develop in a society where human rights are protected and respected. The company is, therefore, committed to uphold human rights in all business activities and offer development opportunities and give positive feedback to employees thereby encouraging employees to utilize their potential to the fullest. The company also endeavours to provide fair compensation and good conditions of employment, exercise high standards of integrity in dealing with its employees and ensure legal compliance with applicable constitutional and regulatory requirements.

The company endeavours to avoid human rights abuse and resolve grievances of the affected stakeholders effectively and for that it has several mechanisms in place. Employees have the option to access zydus connect 2.0 to submit their grievances and complaints directly to group HR head. The company also has a detailed human rights policy and whistle-blower policies which are available on the website. Contact information of POSH (Prevention of Sexual Harassment) contact point is publicly displayed on the work places across the company. The details of human rights and whistle-blower policy can be found from following link : <https://www.zyduslife.com/companypolicy>

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0		2	0	
Discrimination at workplace	-	-		-	-	
Child Labour	-	-		-	-	
Forced Labour/ Involuntary Labour	-	-		-	-	
Wages	1	0		-	0	
Other human rights related issues	-	-		-	-	

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

There are mandatory POSH trainings for employees with consequences that are well-defined within a very structured governance mechanism. There is a POSH committee to look into complaints related to sexual harassment at workplace. Moreover, a copy of the POSH policy is provided to and signed off by all employees.

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

Yes

**9. Assessments for the year: (CE) –**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>	
Child labor	100%	I. The company has a strong and structured vigil mechanism in line with various governing policies and procedures.
Forced/involuntary labor	100%	
Sexual harassment	100%	II. The company, being a responsible law-abiding organization, ensures 100% compliance to all applicable laws and regulations.
Discrimination at workplace	100%	
Wages	100%	III. The company conducts internal audit/visit to various sites to ensure 100% adherence to laws pertaining to child labor, forced / involuntary labor, sexual harassment, discrimination at workplace and minimum wages.
Others – please specify		IV. Also, the company ensures zero tolerance to violation of any of the aforesaid issues.

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

No significant concerns were identified.

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

All the human rights complaints are taken seriously and handled confidentially.

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

No such due diligence was conducted during FY2023.

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

Yes.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Child labor	
Forced/involuntary labor	
Sexual harassment	
Discrimination at workplace	15%*
Wages	
Others – please specify	

\* The value chain partners comprise of vendors/suppliers providing APIs, intermediates, excipients, packaging materials and indirect materials to the company.

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

No such corrective actions have been identified pursuant to assessment of value chain partners.

**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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A) - (GJ)	886,994.40	837,675.73
Total fuel consumption (B) - (GJ)	1,081,836.36	1,123,280.16
Energy consumption through other sources (C) - (GJ)	-	-
<b>Total energy consumption(A+B+C) - (GJ)</b>	<b>1,968,830.76</b>	<b>1,960,955.89</b>
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ per million INR turnover)	22.55	24.57
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Calculation tool used of US Energy Information Administration.

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

No

**2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Not Applicable

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	327,059.99	338,318.35
(ii) Groundwater	608,899.00	562,754.00
(iii) Third party water	596,411.00	643,378.00
(iv) Seawater / desalinated water	-	-
(v) Others (Rainwater storage)	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>1,532,369.99</b>	<b>1,544,450.35</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1,532,369.99</b>	<b>1,544,450.35</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover) (kl per million INR turnover)	17.55	19.35
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes, the independent assurance is done by M/s Intertek Assuris.

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

- The company has implemented Zero Liquid Discharge mechanism in one of its manufacturing units.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	MT	16.11	20.67
SOx	MT	22.85	30.52
Particulate matter (PM)	MT	23.85	31.64
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP) HCL Ammonia)	-	-	-
Others – please specify	-	-	-

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.** No

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	44,792.27	59,573.85
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	175,980.98	191,170.97
<b>Total Scope 1 and Scope 2 Emissions</b>	tCO <sub>2</sub> e	220,773.25	250,744.82
<b>Total Scope 1 and Scope 2 emissions (tCO<sub>2</sub>e/ Million Revenue Rupee)</b>	tCO <sub>2</sub> e	2.53	3.14
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional)– the relevant metric may be selected by the entity	tCO <sub>2</sub> e/INR	NA	NA

Calculation tool used of United State Environmental Protection Agency and Central Electrical Authority, Govt. of India.

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

Yes, the independent assurance is done by M/s Intertek Assuris.

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

Yes, the company has invested in the equity shares and entered into power purchase agreement with AMP Energy Green Nine Pvt. Ltd. ("AMP Green Nine") for purchasing wind-solar hybrid power in its Gujarat based locations to increase its renewable energy mix.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1,835.35	2,408.26
E-waste (B)	43.02	29.14
Bio-medical waste (C)	281.44	285.85
Construction and demolition waste (D)	-	-
Battery waste (E)	45.81	26.53
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	13,857.48	14,344.31
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,814.90	5,636.778
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>20,878.00</b>	<b>22,730.88</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>E-Waste</b>		
(i) Recycled	41.42	27.07
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>41.42</b>	<b>27.07</b>
<b>Battery Waste</b>		
(i) Recycled	41.66	26.37
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>83.08</b>	<b>53.44</b>
<b>Non – Hazardous Waste</b>		
(i) Recycled	6,650.25	8,045.04
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>6,650.25</b>	<b>8,045.04</b>
<b>Bio-medical waste</b>		
(i) Recycled	6,510.71	7,272.59
(ii) Re-used	-	-
(iii) Other recovery operations (Co- Processing)	3,352.59	2,812.81
<b>Total</b>	<b>9,863.29</b>	<b>10,085.41</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Other Hazardous Waste</b>		
(i) Incineration	180.30	486.90
(ii) Landfilling	3,801.12	3,694.11
(iii) Other disposal operations	-	-
<b>Total</b>	<b>3,981.42</b>	<b>4,181.01</b>

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

Yes, the independent assurance is done by M/s Intertek Assuris.

**9. 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.**

Various waste management practices adopted by the company, which are in-line with the rules and regulations, are as under:

- a) Plastic waste is taken back from the market under EPR liability by authorized vendor for recycling and energy recovery.
- b) Hazardous waste is sent for safe disposal to authorized vendor for landfill, incineration and co-processing at cement kiln.
- c) E-waste and Battery waste is sent to approved recycler for safe disposal.
- d) Bio- Medical waste is sent for incineration to authorized vendor for safe disposal.
- e) Non-Hazardous waste is sent to approved vendor for safe disposal.

The company has adopted following steps to reduce the use of toxic and hazardous chemicals in products and manage the subsequent waste:

- a) Establishing a culture of sustainability across the labs and sensitizing the mindsets to ensure designing and development of new medicines in the most environmentally sustainable way possible.
- b) Operating R&D functions on following sustainability parameters for existing and new products:
  - Optimize water consumption
  - Reduce wastewater generation,
  - Reduce hazardous waste
  - Continued working for 4R (Reduce, Reuse, Recycle, and Recover)
- c) Continued working on yield improvement and ultimately reducing waste from the processes.
- d) Reducing reliance on solvents during product development itself so that lesser quantities of solvents are required to be used at the time of scale up
- e) Adherences to standard operating procedures (SOP) for segregation and disposal of waste
- f) Disposal of waste through authorized Treatment, Storage and Disposal Facilities.
- g) Disposal of waste as co-processing to cement industries as alternative fuel resources (AFR) to conserve natural resources.

**10. 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.
1.	Zero	Zero	The company operations /offices are not located around ecologically sensitive areas.

**11. 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
During the current FY 2022-23, the company has not initiated any projects for which such environmental impact assessment is required to be undertaken as per the applicable laws.					

**12. 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.**

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
1.	The company is compliant with all applicable legal regulations.	Not Applicable.	Not Applicable.	

### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A) -GJ	56,700.39	22,228.42
Total fuel consumption (B) - GJ	445,340.50	306,553.61
Energy consumption through other sources (C) - GJ	-	-
<b>Total energy consumed from renewable sources (A+B+C) -GJ</b>	<b>502,040.89</b>	<b>328,782.03</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D) - GJ	830,294.00	815,447.32
Total fuel consumption (E) - GJ	636,495.87	816,726.55
Energy consumption through other sources - (F) - GJ	-	-
<b>Total energy consumed from non-renewable sources (D+E+F) - GJ</b>	<b>1,466,789.87</b>	<b>1,632,173.87</b>

GJ: Giga Joules

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	Primary Treatment: <b>194,706.00</b>	Primary Treatment: <b>229,864.00</b>
	Tertiary Treatment: <b>122,872.00</b>	Tertiary Treatment: <b>123,072.00</b>
(v) Others	Reuse in utility and gardening	Reuse in utility and gardening
- No treatment		
- With treatment – please specify level of Treatment	Tertiary Treatment: <b>612,726.00</b>	Tertiary Treatment: <b>689,144.52</b>
<b>Total water discharged (in kilolitres)</b>	<b>930,304.00</b>	<b>1,042,080.52</b>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, the independent assurance is done by M/s Intertek Assuris.



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

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

- (i) Name of the area
  - a. Vadodara ( Padara)
  - b. Ahmedabad – Corporate Office
- (ii) Nature of operations –API Operations at Padra and Administrative office premises at Ahmedabad
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	212,528.00	201,122.00
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	212,528.00	201,122.00
<b>Total volume of water consumption (in kilolitres)</b>	-	-
<b>Water intensity per 1cr. rupee of turnover</b> (Water consumed / million INR turnover)	2.43	2.52
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	Tertiary Treatment 78,083.00	Tertiary Treatment 85,053.00
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	Reuse in utility and gardening	Reuse in utility and gardening
- No treatment	-	-
- With treatment – please specify level of treatment	Tertiary Treatment: 9,467.00	Tertiary Treatment: 9,825.00
<b>Total water discharged (in kilolitres)</b>	<b>87,550.00</b>	<b>94,878.00</b>

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

Yes, the independent assurance is done by M/s Intertek Assuris.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent(tCO <sub>2</sub> e)	26,262	9,072
<b>Total Scope 3 emissions per rupee of turnover</b>	(tCO <sub>2</sub> e per million INR turnover)	0.30	0.11
<b>Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity</b>	NA	NA	NA

Scope :03 emissions are accounted for the following categories as GHG protocol :

- (a) Emissions from employee commute
- (b) Emissions from business travel by the employees

The emissions are calculated as per the spend-based method from the GHG protocol.

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

No

**5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Sourcing Solar energy instead of non-renewable energy	The company has entered into an agreement with a vendor to source Solar energy instead of non-renewable energy.	Energy mix has become greener.
2	Reduce impact on effluent discharge and water conservation.	Air Handling Unit (AHU) condensate is collected in separate tank and is used for the gardening.	Reduction in consumption of freshwater and discharge of effluent.
3	Resource efficiency	ETP sludge is routed from landfill to cement industry for co-processing.	Eco-friendly disposal of waste.
4	Energy recovery	Off specification and expired products are sent to cement industry instead of incineration for co-processing.	
5	Extended Producer Responsibility for plastic packaging liability.	Plastic packaging is recycled and sent for energy recovery.	Sustainable disposal of the plastic packaging material.

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

Yes, the company has a business continuity and disaster recovery plan for all its locations to safeguard its resources in the event of any emergency or exigency. This business continuity plan enables the company to sustain and adapt in situations which arise from any natural calamity or manmade disaster or an unprecedented event which may disrupt the business operations. The company continuously reviews and modifies this plan by incorporating learnings and observations from disruptions faced in the unprecedented situations such as cyclone, flood, landslides, pandemic etc. The company's risk management plan aims at minimizing the impact of such disasters on the business operations by periodic assessment of probability and likely impact of such disasters and formulating appropriate mitigation plans for the same. The company has also taken a business interruption insurance policy to cover loss of profit which might arise because of business disruption caused by natural calamities.

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

Zero adverse impact report during reporting year FY2022-23

**9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impact : 15%\***

\*The value chain partners comprise of vendors/suppliers providing API excipients , packaging materials, Indirect materials and Intermediate solvent to the company.

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

**ESSENTIAL INDICATORS**

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

The company is associated with nine trade and industry chambers/associations

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

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Pharmaceutical Alliance	National
2	Federation of Indian Chambers of Commerce and Industry ("FICCI"),	National
3	The Indian Drug Manufacturers Association	National
4	Indian Pharmacopeia Commission	National
5	Indian Pharmaceutical Association	National
6	Pharmexcil, Hyderabad	State
7	Gujarat Chamber of Commerce & Industry ("GCCCI").	State
8	Ahmedabad Management Association	State
9	Indian Pharmaceutical Research & Innovation by UP govt.	State

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

Not Applicable as there were no issues or any adverse order related to anti-competitive conduct by the company during the FY 2022-23.

**LEADERSHIP INDICATORS**

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

S. No.	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/ Other-please specify)	Web Link, if available
	The company, through these trade and industry associations, provides inputs to key decision makers in framing and implementing policies. The notion of partnerships in any form and inputs in any manner is to promote a healthy life for all. The company's expertise and knowledge must benefit the society and through associations it intends to implement the same.				

**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.**

During the current FY 2022-23, the company has not initiated any projects for which such SIA is required to be undertaken as per the applicable laws.

However, on its own, the company has done SIA of its CSR project Zydus Medical College and Hospital (ZMCH) run through Zydus Foundation at Dahod, Gujarat.

As per the SIA conducted by M/s SoulAce, some highlights are :

- Free medical services including OPD, Surgeries, anaesthesia, oral medicines, injectables and food for all the beneficiaries without any discrimination.
- Advanced medical infrastructure with 1034 beds of which 118 beds are for ICU and casualty. Equipped with oxygen plants, state-of-the-art pediatric care unit and 18 modular operation theatres.
- The hospital offers round-the-clock ultrasound sonography and also offers 3D imaging for diagnostics, M.R.I, Mammography, Dialysis etc.
- 24X7 emergency services available
- ~45% increase in OPD cases in FY23 compared to FY21 indicates the access to medical services in a highly remote and economically backward region of Dahod and neighboring areas of Banswara (Rajasthan), Jabua (Madhya Pradesh) and Alirajpur (Madhya Pradesh).
- The CSR activity of ZMCH is well aligned with Sustainable Development Goal (SDG): 03 (Good Health and Well Being).

The SIA was conducted by an independent agency, M/s SoulAce Consulting Pvt Ltd and the details of the assessment can be found from the following link : <https://www.zyduslife.com/investor/admin/uploads/18/95/CSR-Impact-Assessment-Report.pdf>

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

S. No.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	% of PAF covered by RAR	Amount Paid to PAFs in the FY (in INR)
Not Applicable						

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

The company visits the nearby communities periodically to engage with them and redress their concerns and grievances. The company also uses digital tools to redress any concerns and grievances posted by members of community on social media. The company has a dedicated team to monitor online reputational management (ORM) efforts and to support them, the company has also subscribed to a social listening tool called Locobuzz. The team checks the tool 4 times a day to respond to any query that comes in. If required, the query is forwarded to the relevant department. On working days, the first response turnaround time (TAT) is under 05 hours and on weekends, it is up to 12 hours.

**4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:**

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/ Small producers	11%*	5%
Sourced directly from within the district and neighbouring districts	36%*	34%

\*The suppliers comprise of vendors/suppliers providing API excipients, packaging materials, Indirect materials and Intermediate solvent to the company.

**LEADERSHIP INDICATORS**

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No	State	Aspirational District	Amount spent (INR)
1	Gujarat	Dahod	63,000,000

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

No

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

NA

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

NA

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

No intellectual property was owned or acquired based on traditional knowledge during FY 2022-23.

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

No adverse order in intellectual property related disputes was received wherein usage of traditional knowledge is involved. Hence, not applicable.

6. Details of beneficiaries of CSR Projects.

Sr. No	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Zydus Medical College and Hospital, Dahod	414,380	100%

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

### ESSENTIAL INDICATORS

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

- The company has defined systems for receiving, recording, investigating and responding to the product quality complaints related to drug products, drug substances and saleable intermediates manufactured, marketed and/or distributed by it.
- Complaints may be received verbally, in written form, through electronic means like post, fax, e-mail, telephone or in-person, along with samples, photographs or other evidence depicting the defect.
- On receipt, the complaint is logged and acknowledged with the required additional information, if any, for further investigation.
- Nature of the complaint is assessed and bifurcated into the categories of critical, major and minor. Preliminary investigation is done as per applicable regulations.
- The investigation gets conducted in stipulated timeframe to identify the root cause along with the impact assessment, risk to product quality and patient safety and decide appropriate corrective actions and preventive actions (CAPA).
- The investigation is followed by immediate actions required to be taken which may include product recall, alert notification to the regulatory agency, suspension of manufacturing of the product etc.
- Response to the complaint is shared with the complainant and waiting time of 60 days is considered to get the feedback from the complainant before the closure of the complaint.
- The company also has established a global pharmacovigilance policy which showcases the company's commitment and efforts towards patient safety.

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

	As a percentage to total turnover
Environment and Social parameters relevant to product	-
Safe and responsible usage	100%
Recycling and/or safe disposal	-

**3. Number of consumer complaints**

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other-	200	-	Packaging Defects: 124  Quality Defects: 76	211	-	Packaging Defects: 123  Quality Defects: 88

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

	Number	Reason for recall
Voluntary recalls	16	Market complaints – product out of specifications, regulatory recommendations
Forced recalls	0	

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

Yes, the company has an internal cybersecurity policy which aims at:

- Protecting and maintaining the confidentiality, integrity and availability of information.
- Managing the risk of security exposure and compromise.
- Assuring a secure and stable it environment.
- Identifying and responding to events involving information asset misuse, loss or unauthorized disclosures.
- Monitoring systems for anomalies that might indicate compromise.
- Promoting and increasing the awareness of information security.

**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.**

- The products recalls made during FY23 were voluntary recalls and none of the product recalls resulted to any regulatory action against the company.
- The relevant recalls were investigated in detail identification of root cause and appropriate CAPAs were taken based on findings to prevent the recurrence of such event.

- To ensure cyber security, a comprehensive endpoint security solution has been implemented for better protection of data on end point devices.
- The comprehensive cyber security assessment is under process for understanding the gaps in the current information technology (IT) landscape from the cyber security perspective.

### LEADERSHIP INDICATORS

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

The information on products and services of the company can be found on the following link

<https://www.zydustrlife.com/products>

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

Our products carry a detailed information leaflet / labelling on the safe use of the product.

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

- In view of the presence of other brands and companies with similar products in the pharmaceutical sector, it is very unlikely that the discontinuation of any of the product will cause disruption or discontinuation of essential services to the larger community.
- Also, as per the guidelines of National Pharmaceutical Pricing Authority, the company discloses discontinuation of any scheduled formulation by issuing a public notice for relevant stakeholders in addition to informing the Government at least six months prior to the intended date of discontinuation.

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

No

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

The marketing team of the company regularly interacts with the consumers and healthcare professionals and takes their feedback on the products for further improvement, if required.

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

- a. Number of instances of data breaches along-with impact - Nil
- b. Percentage of data breaches involving personally identifiable information of customers - Nil



## Independent Limited Assurance Statement to Zydus Lifesciences Limited on their Business Responsibility & Sustainability Report FY2023

To the Management of Zydus Lifesciences Ltd., Ahmedabad, India

### Introduction

Intertek India Private Limited ("Intertek") was engaged by Zydus Lifesciences Limited ("ZLL") to provide an independent limited assurance on its BRSR (Business Responsibility & Sustainability Report) for FY2023 ("the Report"). The scope of the Report comprises the reporting period of FY2023. The Report is prepared by ZLL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

### Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

### Intended Users

This Assurance Statement is intended to be a part of the Annual Report of Zydus Lifesciences Limited.

### Responsibilities

The management of ZLL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatements, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of ZLL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

### Assurance Scope

The assurance has been provided for selected BRSR core disclosures with reference to SEBI's "Consultation Paper On ESG Disclosures, Rating and Investing" presented by ZLL standalone in its Report. The assurance boundary included data and information for the operations in API-Ahmedabad, Ankleshwar Unit I & II, Dabhasa, Ointment, Biologics, Vaccine Technology Centre(VTC), Zydus Research Centre(ZRC) Moraiya, Onco Tablet, Onco Injectable, Transdermal, Jarod, Baddi, Goa, Ekalbara, Zydus Corporate Park (ZCP), and API Park in accordance with SEBI's BRSR guidelines. Our scope of assurance included verification of data and information on selected disclosures reported as summarized in the table below:





**Selected BRSR Disclosures**

- GHG emissions (scope 1 and 2)
- GHG intensity (scope 1 and 2)
- Total water withdrawal, consumption and discharge
- Total water consumption intensity
- R&D and capital expenditure for improvement of environment and social impact of product / processes
- Total waste generation and disposal
- Well-being of employee and workers
- Safety data (fatalities and loss time injuries)
- Remuneration/salary/wages paid to women
- Complaints on POSH
- Input material sourced from MSME/ small producers/ neighboring district /within district
- Turnover rate for permanent employees and workers

**Assurance Criteria**

Intertek conducted the assurance work in accordance with requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality threshold level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

**Methodology**

Intertek performed assurance work using risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk review & stakeholder interviews with regard to the reporting and supporting records for the fiscal year 2023. Our assurance task was planned and carried out during June 2023. The assessment included the following:

- Assessment of the Report that it was prepared in accordance with the SEBI's BRSR guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available digitally.
- Conducted virtual interviews with key personnel responsible for data management.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ZLL for data analysis.
- Review of BRSR disclosures on sample basis for the duration from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March of 2023 for ZLL was carried out remotely.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed.

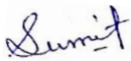
**Conclusions**

Intertek reviewed selected BRSR disclosures provided by ZLL in its Report. Based on the data and information provided by ZLL, Intertek concludes with limited assurance that there is no evidence that the sustainability data and information presented in the Report are not materially correct. The Report provides a fair representation of BRSR disclosures and is in accordance with SEBI's BRSR guidelines to the best of our knowledge.

### Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries and employing approximately 43,500 people. The Intertek assurance team included Competent Sustainability Assurance Professionals, who were not involved in the collection and collation of any data except for this Assurance Opinion. Intertek maintains complete impartiality towards any people interviewed.

#### For Intertek India Pvt. Ltd.



**Sumit Chowdhury**  
Technical Manager-Sustainability  
Intertek Assuris



**Elizabeth Mielbrecht**  
Project Director  
Intertek Assuris

10<sup>th</sup> July 2023

*No member of the verification team (stated above) has a business relationship with Zydus Lifesciences Ltd. stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final Report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.*

# BRSR mapping with Global ESG Frameworks

Zydus Lifesciences Limited



## BRSR CONTENT INDEX:

Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
1.	Corporate Identity Number (CIN) of the Listed Entity	137					
2.	Name of the Listed Entity	137	GRI 2-1-a			CO.1	
3.	Year of incorporation	137				CO.1	
4.	Registered office address	137				CO.1	
5.	Corporate address	137	GRI 2-1-c			CO.1	
6.	E-mail	137	GRI 2-3-d			CO.1	
7.	Telephone	137					
8.	Website	137					
9.	Date of start of Financial Year	137	GRI 2-3- (a, b)			CO.2	
10.	Name of the Stock Exchange(s) where shares are listed	137					
11.	Paid-up Capital	137					
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	137	GRI 2-3-d				
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).	137	GRI 2-2-(a, c)			CO.5	
14.	Details of business activities (accounting for 90% of the turnover):	137	GRI 2-6-b-i			CO.1	
15.	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):	137	GRI 2-6-b-i			CO.1	HC-BP-000.A HC-BP-000.B
16.	Number of locations where plants and/or operations/offices of the entity are situated: (number _plants_ national)	138	GRI 2-6-b-i			CO.1, CO.3	
17.	A brief on types of customers	138	GRI 2-6-b-(i, iii)			CO.1, CO.3	
18.	Employee permanent total	138	GRI 2-7- (a, b-i,ii) ; GRI 2-8-a; GRI 405-1-b-iii	5.1, 5.5, 8.5, 10.3			
19.	Participation/Inclusion/Representation of women (Female members of BOD/KMP)	139	GRI 405-1-a-i; GRI 405-1-b-i	5.1, 5.5, 8.5, 10.3			
20.	Turnover rate for permanent employees and workers	139	GRI 401-1-b	5.1, 8.5, 8.6, 10.1			HC-BP- 330 a.2
21.	Names of holding / subsidiary / associate companies / joint ventures	139- 140	GRI 2-2- (a, b)				
22.	Net worth (in Rs.)	140	GRI 201-1-a-i-iii	8.1, 9.1, 9.5	Strategy - (a), (b)		
23.	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:	141	GRI 2-25-e	16.6	Strategy - (a), (b); Risk Management - (a)	C12.2	

## BRSR CONTENT INDEX:

Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
24.	Overview of the entity's material responsible business conduct issues	142-146	GRI 3-1-a-i-ii; GRI 3-1-b; GRI 3-2-a; GRI 3-3-a; GRI 3-3-d-i-ii; GRI 201-2-a	8.5, 13.1	Governance - (b); Strategy - (a), (b); Risk Management - (a), (b), (c)	C2.1; C2.2; C2.3; C2.4	
25.	Web Link of the Policies, if available	146	GRI 2-23- (a, c, d); GRI 2-11- (a, b)	16.6	Governance - (a)	C1.1, C1.2	HC-BP-270a.2 HC-BP-510a.2
26.	Whether the entity has translated the policy into procedures. (Yes / No)	147	GRI 2-24-a-ii; GRI 2-10	5.5, 16.7	Strategy - I; Risk Management - (c)		
27.	Do the enlisted policies extend to your value chain partners? (Yes/No)	147	GRI 2-23-e	12.2, 12.4, 12.5, 12.8	Strategy - (a)	C12.1, 12.2, 12.3	
28.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	147			Risk Management - (b), (c)		HC-BP-240a.2
29.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	147	GRI 3-3-c; GRI 3-3-e-ii	5.5, 12.2, 12.4, 12.5	Risk Management - (c); Metrics & Targets - (a) (b), (c)	C4.1, C4.2, C4.3 & C4.5	
30.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	147	GRI 3-3-e-iii		Risk Management - (c); Metrics & Targets - (a) (b), (c)	C4.1, C4.3, C4.5	
31.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	147	GRI 2-22-a; GRI 2-12-a	5.5, 16.7	Governance - (a), (b); Strategy -(a), (c); Metrics & Targets - (b), (c)	C1.2	
32.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	147	GRI 2-13-a-i	12.2	Governance - (a), (b); Risk Management - (b), (c)	C.1.1d, C1.2	
33.	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.	147	GGRI 2-9-b; GRI 2-9-c-i-viii	12.2	Governance - (a), (b)	C1.1a, C1.2	
34.	Performance against above policies and follow up action Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee	147			Strategy - (a), (b)	C1.1a, C1.2	
35.	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.	147	GRI 2-5-b-i-iii		Strategy - (a)	C10.1, C10.2	
36.	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	148			Strategy - (a), (c); Risk Management - (a), (b)		
37.	Percentage coverage by training and awareness programmes on any of the principles during the financial year: Total number of training and awareness programmes held Board of Directors	148	GRI 2-17-a; GRI 2-24-a-iv	16.3, 16.7	Metrics & Targets-(a)		

## BRSR CONTENT INDEX:

Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
38.	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): NGRBC Principle Penalty/ Fine	148	GRI 2-27-a-i-ii; GRI 2-27-b-i-ii; GRI 2-27-c; GRI 2-27-d		Governance - (a); Strategy - (a), (b)		HC-BP-210a.3, HC-BP-240b.1, HC-BP-250a.5, HC-BP-270a.1, HC-BP-510a.1.
39.	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.	149	GRI 2-27-a-i-ii		Governance - (a); Strategy - (a), (b), (c)		
40.	Does the entity have an anti-corruption or anti-bribery policy	149	GRI 2-23-a; GRI 2-23-c; GRI 3-3-c; GRI 205-1	16.5	Risk Management- (c)		
41.	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:	149	GRI 205-1; GRI 205-3-(a-d)	16.5			
42.	Details of complaints with regard to conflict of interest:	149	GRI 2-25-e; GRI 2-15- (a, b)	16.6	Strategy - (a)		
43.	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.	149	GRI 205-3	16.5	Strategy - (c)		HC-BP-210a.3; HC-BP-250a.5
44.	Awareness programmes conducted for value chain partners on any of the principles during the financial year:	149	GRI 2-24-a-iv	16.7	Risk Management - (a), (b)	12.1, 12.2, 12.3	HC-BP-430a.1
45.	Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?	150	GRI 2-10-b-iii; GRI 2-15-a		Strategy - (a), (b); Risk Management - (a), (b), (c)		
46.	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.	150			Metrics & Targets - (a)		HC-BP-210a.1, HC-BP-210a.2, HC-BP-260a.1
47.	Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?	150	GRI 308-1-a; GRI 414-1-a	5.2, 8.8, 16.1	Risk Management - (c); Metrics & Targets - (a)		
48.	Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life: (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste (d) other waste.	150	GRI 3-3-d; GRI 306-2-a	3.9, 6.3, 6.6, 8.4, 11.6, 12.4	Risk Management - (c); Metrics & Targets - (a) (b), (c)		HC-BP-250a.4
49.	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.	150			Strategy - (a), (c); Risk Management - (b)		

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
50.	If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.	151	GRI 3-3- (a, d); GRI 306-1; GRI 306-2-a	3.9, 6.3, 8.4, 11.6, 12.4	Risk Management - (a), (c)	C2.2	HC-BP-250a.1
51.	Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).	151	GRI 301-1; GRI 301-2-a	8.4, 12.2, 12.5	Metrics & Targets - (a)		
52.	Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: Current Financial Year	151	GRI 301-2-a; GRI 301-3-a	8.4, 12.2, 12.5	Metrics & Targets - (a)		
53.	Reclaimed products and their packaging materials (as percentage of products sold) for each product category.	151	GRI 301-1; GRI 301-3-a	8.4, 12.2, 12.5	Metrics & Targets - (a)		
54.	Details of measures for the well-being of employees and workers	152	GRI 401-2-a-i-vii	3.2, 5.4, 8.5, 8.6			HC-BP-330a.1
55.	Details of retirement benefits for current and previous FY	152	GRI-201-3-b-i-iii; GRI 201-3-c; GRI 201-3-d; GRI 201-3-e		Metrics & Targets - (a), (c)		
56.	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.	152	GRI 3-3				
57.	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.	153	GRI 3-3-c				
58.	Return to work and Retention rates of permanent employees and workers that took parental leave: Permanent employees/workers return to work rate	153	GRI 401-3	5.1,5.4, 8.5, 8.6			
59.	Is there a mechanism available to receive and redress grievances for permanent employees/workers/other than permanent employees and workers the categories of employees and worker? If yes, give details of the mechanism in brief.	153	GRI 2-25	16.6			
60.	Membership of employees and worker in association(s) or unions recognized by the listed entity	154	GRI 2-30-a; GRI 402-1; GRI 407-1	8.8			
61.	Details of training given to employees and workers during current and previous financial year	154- 155	GRI 404-3-a GRI 404-1-A-I; GRI 404-2-A	4.3, 5.1, 8.2, 8.5, 10.3			
62.	Details of performance and career development reviews of employees and worker	155	GRI 404-3-a	4.3, 5.1, 8.5, 10.3			
63.	Details of safety related incidents during current and previous financial year	156	GRI 403-9-a-i-v; GRI 403-9-b-i-v; GRI 403-10-a; GRI 403-10-b-ii	3.3, 3.4, 3.6, 3.9, 8.8, 16.1			HC-BP-250a.2

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
64.	<p>a. Whether an occupational health &amp; safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?</p> <p>b. What are the processes used to identify work-related hazards &amp; assess risks on a routine &amp; non-routine basis by the entity?</p> <p>c. Whether you have processes for workers to report the work-related hazards &amp; to remove themselves from such risks. (Y/N)</p> <p>d. Do the employees/workers of the entity have access to non-occupational medical &amp; healthcare services? (Yes/ No)</p>	155	<p>GRI 403-1-a;</p> <p>GRI 403-1-b;</p> <p>GRI 403-2-a;</p> <p>GRI 403-2-b;</p> <p>GRI 403-2-c;</p> <p>GRI 403-4-a;</p> <p>GRI 403-6-a</p>	3.3, 3.5, 3.8, 8.8, 16.7			
65.	Describe the measures taken by the entity to ensure a safe and healthy work place.	156	<p>GRI 3-3-d-i-iii;</p> <p>GRI 403-2-a-i-ii;</p> <p>GRI 403-9-c-iii;</p> <p>GRI 403-9-d;</p> <p>GRI 403-10-c-iii</p>	3.6, 8.8, 16.1	Risk Management - (c)		
66.	Number of Complaints filed & pending along with remarks on working conditions & health & safety made by employees & workers for current & previous FYs.	156	GRI 2-25-e	16.6			
67.	Assessments for the year: % of the plants and offices that were assessed (by entity or statutory authorities or third parties) on health and safety practices	156	GRI 3-3-e-i		Risk Management - (c); Metrics & Targets - (a) (b), (c)		
68.	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.	156	<p>GRI 3-3-d-i-ii;</p> <p>GRI 403-9-c-ii-iii;</p> <p>GRI 403-9-d;</p> <p>GRI 403-10-c-ii-iii</p>	8.8	Risk Management - (c)		
69.	Does the entity extend any life insurance or any compensatory package in the event of death of Workers (Y/N)	157	GRI 401-a-i	5.4, 8.5			
70.	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	157		-		C12.2a	
71.	Provide the number of employees/workers having suffered high consequence work-related injury/ ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated & placed in suitable employment or whose family members have been placed in suitable employment for both employee & workers categories for current & previous FYs	157	GRI 3-3-d-ii	-	Risk Management - (c); Metrics & Targets - (a) (b), (c)		
72.	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?	157	GRI 404-2-b	4.3, 8.5, 10.3			
73.	Disclose % of value chain partners (by the value of business done with them) that were assessed in the current FY for health & safety practices & working conditions	157	GRI 414-2-a	5.2, 8.8, 16.1	Risk Management - (c); Metrics & Targets - (a)	C12.1, C12.2, C12.3	
74.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners	157	<p>GRI 414-2-d;</p> <p>GRI 414-2-e</p>	5.2, 8.8, 16.1	Risk Management - (c)	C12.1, C12.2, C12.3	



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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
75.	Describe the processes for identifying key stakeholder groups of the entity	158	GRI 2-29-a-i	16.7	Governance - (a), (b); Risk Management - (a), (b)		
76.	List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.	158-159	GRI 3-1-b; GRI 2-29-a-i-iii	16.7	Governance - (a), (b); Risk Management - (a), (b), (c)		
77.	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	160	GRI 2-12-b; GRI 2-13- (a, b); GRI 2-29-a	16.7	Governance - (a), (b); Risk Management - (a), (b)	C1.2; Management Responsibility	
78.	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No)	160	GRI 3-1-a-i-ii GRI 3-1-b		Risk Management - (a), (c)		
79.	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	160	GRI 2-29-a-i-iii		Governance - (a), (b); Risk Management - (a), (b)		
80.	Details of training provided to employees & workers (Permanent & Temporary) on human rights issues for current & previous years.	161	GRI 2-24-a-iv; GRI 205-2-e; GRI 403-5-a; GRI 404-1-a-i-ii; GRI 410-1-a	4.3, 8.5, 8.8, 10.3, 16.5, 16.7			
81.	Details of minimum wages paid to workers & employees (For both current & previous year)	161	GRI 202-1- (a, b); GRI 405-2-a	1.2, 5.1, 8.5, 10.3			
82.	Details of remuneration/salary/wages of BoD/ KMP/Employees & Workers (For both Male & Female)	162	GRI 2-19-a-i-v; GRI 2-21-a	16.7	Governance - (a)		
83.	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business	162	GRI 2-13-a-i-ii				
84.	Describe the internal mechanisms in place to redress grievances related to human rights issues	162	GRI 2-25-b; GRI 2-25-d; GRI 2-25-e	16.6			
85.	Details of complaints made by employees & workers on sexual harassment, discrimination at workplace, Child Labor, Forced labour/Involuntary labour, Wages or other human rights related issues	162	GRI 2-25-e, GRI 406-1-a	5.1, 5.2, 8.7, 8.8, 16.2, 16.6			
86.	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	162	GRI 2-25-e	16.6			
87.	Do human rights requirements form part of your business agreements & contracts? (Yes/No)	162	GRI 2-23-a-iv GRI 2-23-e GRI 2-23-f GRI 2-24-a-iii GRI 414 & GRI 3-3	5.2, 8.8, 16.1, 16.7	Risk Management - (c)		
88.	Assessments for the year: % of your plants and offices that were assessed (by entity or statutory authorities or third parties) on child labour, Forced/involuntary labor, Sexual harassment, Discrimination at workplace, Wages	163		5.2, 8.7, 16.2			

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
89.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above	163	GRI 3-3-d-i-ii		Risk Management - (c)		
90.	Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	163	GRI 2-25- (b, e); GRI 3-3-d-i-ii		Risk Management - (c)		
91.	Details of the scope and coverage of any Human rights due-diligence conducted	163	GRI 3-1-a-i; GRI 3-3- (a, c, d)		Risk Management - (a), (c)		
92.	Assessments for the year: % of your value chain partners that were assessed (by entity or statutory authorities or third parties) on child labour, Forced/involuntary labor, Sexual harassment, Discrimination at workplace, Wages	163	GRI 414-1-a; GRI 414-2-a	5.2,8.7 8.8,16.1			
93.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above	163	GRI 414-2- (d, e)	5.2, 8.7, 8.8, 16.1			
94.	Details of total energy consumption (in Joules or multiples) & energy intensity	164	GRI 302-1-a; GRI 302-1-b; GRI 302-1-c-i; GRI 302-1-e; GRI 302-3-a; GRI 302-1-b	7.2, 7.3, 8.4, 12.2, 13.1	Metrics & Targets - (a), (b), (c)	C8, C8.2, C9.1, C10.2a	
95.	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	164		7.2, 8.4, 12.2, 13.2	Risk Management - (c), Metrics & Targets - (a), (b), (c)	C11.1, C11.2, C11.3	
96.	Provide details of water withdrawal from different sources, total volume of water withdrawal & consumed, & water intensity per rupee of turnover	164	GRI 303-1; GRI 303-3-a-i-iv; GRI 303-5-a	6.3, 6.4, 12.4	Metrics & Targets - (a), (b), (c)		
97.	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	164	GRI 303-1-a; GRI 303-2-a	6.3, 6.4, 6.A, 12.4	Metrics & Targets - (a), (b), (c)		
98.	Please provide details of air emissions (other than GHG emissions) by the entity	165	GRI 305-7-a-i-vii	3.9, 12.4, 14.3, 15.2	Governance - (b); Risk Management - (a), (b), (c); Metrics & Targets - (a), (b), (c)	C10.1	
99.	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity	165	GRI 305-1; GRI 305-2; GRI 305-3; GRI-305-4	3.9, 12.4, 13.1, 14.3, 15.2	Governance - (b); Risk Management - (a), (b), (c); Metrics & Targets - (a), (b), (c)	C5.1, C5.2, C5.3; C6.1-C6.5, C6.10, C7, C10.1	
100.	Does the entity have any project related to reducing Green House Gas emission	165	GRI 305-5-a; GRI 305-5-b; GRI 305-5-c; GRI 305-5-d	3.9, 7.2, 12.4, 13.1, 14.3, 15.2	Governance - (b); Risk Management - (a), (b), (c); Metrics & Targets - (a), (b), (c)	4.3.	

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
101.	Provide details related to waste management by the entity	166	GRI 306-3-a; GRI 306-4-a; GRI 306-4-b-i-iii; GRI 306-4-c-i-iii; GRI 306-5-a; GRI 306-4-5-i-iii; GRI 306-5-c-i-iv	3.9, 6.6, 8.4, 11.2, 11.6, 12.4, 15.1	Metrics & Targets - (a), (b), (c)	C9.1, C10.1	
102.	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.	167	GRI 306-2-a; GRI 3-3-c; GRI 3-3-d-i-ii	3.9, 6.3, 6.6, 8.4, 11.6, 12.4	Risk Management - (c); Metrics & Targets - (a), (b), (c)		
103.	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	167	GRI 304-1-a-i-v	6.6, 14.2, 15.1, 15.5	Strategy - (a), (c); Risk Management - (b)	C15.1-C15.5	
104.	Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year	167	GRI 304 ; GRI 413-1-a-ii; GRI 303-1- (a,c)	6.3, 6.A, 12.4	Strategy - (a); Risk Management - (b)	HC-MC- 450a.1	
105.	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).	167	GRI 2-27-a-i-ii ; GRI 2-27-b-i-ii		Governance - (a); Strategy - (a)		
106.	Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources	168	GRI 302-1-A; GRI 302-1-B; GRI 302-1-C-I; GRI 302-1-E	7.2, 7.3, 8.4, 12.2, 13.1	Metrics & Targets - (a), (b), (c)	C8.2; 9.1, C10.1	
107.	Provide the following details related to water discharged and treatment	168	GRI 303-4-a-i-iv	6.3	Metrics & Targets - (a), (b), (c)	C9.1, C10.1	
108.	Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)	169	GRI 303-3-b-i-iv; GRI 303-4-a-i-ii	6.3	Metrics & Targets - (a), (b), (c)		
109.	Please provide details of total Scope 3 emissions & its intensity	170	GRI 305-3- (a, b); GRI 305-4- (a-d)	3.9, 12.4, 13.1, 14.3, 15.2	Governance - (b); Risk Management - (a), (b), (c); Metrics & Targets - (a), (b), (c)	C6.5, C7, C10.1	
110.	With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.	170	GRI 304-2-a-i-vi; GRI 304-2-b-i-iv; GRI 304-3-a	6.6, 14.2, 15.1, 15.5	Strategy - (a), (b); Risk Management - (b), (c)	C15.1-C15.5	
111.	If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives	170	GRI 3-3	8.4, 11.6, 12.2, 12.4	Governance - (b); Risk Management - (a), (b), (c); Metrics & Targets - (a), (b), (c)		

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
112.	Does the entity have a business continuity and disaster management plan	170			Strategy - (c); Risk Management - (b)		
113.	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard	171	GRI 308-2-c; GRI 308-2-d		Strategy - (b)	C12.1, C12.2, C12.3	
114.	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts	171	GRI 308-1-a; GRI 308-2-a		Risk Management - (c); Metrics & Targets - (a)	C12.1, C12.2, C12.3	
115.	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.	171	GRI 2-28-a			C12.3	
116.	Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.	171	GRI 206-1; GRI 3-3	16.3	Risk Management - (c)	12.3	
117.	Details of public policy positions advocated by the entity	171	GRI 2-28-a; GRI 415	16.5		C12.3	HC-BP-260a.3
118.	Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.	171	GRI 413-1-a-i-iii; GRI 203-1	1.4, 2.3, 9.1, 9.4, 11.2			HC-BP-240a.1
119.	Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity	172	GRI 413-1-a-iv; GRI 413-2-a	1.4, 2.3, 9.1, 11.2	Strategy - (b), Risk Management - (b)		
120.	Describe the mechanisms to receive and redress grievances of the community.	172	GRI 3-3; GRI 2-25-b; GRI 413-1-a-viii	1.4, 2.3, 9.1, 9.4, 16.6	Risk Management - (b), (c)		
121.	Percentage of input material (inputs to total inputs by value) sourced from suppliers	172	GRI 204-1-a; GRI 204-1-b; GRI 204-1-c	8.3	Metrics & Targets - (a)	C12.1a	
122.	Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above)	172	GRI 3-3-d-i-ii; GRI 413-1-a-iv; GRI 203-1	1.4, 2.3	Risk Management - (c)		
123.	Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies	173	GRI 413-1-a-iv; GRI 203-1	1.4, 2.3			
124.	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? From which marginalized /vulnerable groups do you procure? What percentage of total procurement (by value) does it constitute?	173	GRI 3-3; GRI 203-1; GRI 204-1-a	8.3, 11.2	Risk Management - (c)		
125.	Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge	173	GRI 201-1	8.1, 9.1, 9.5			
126.	Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.	173	GRI 3-3-d-i-ii		Risk Management - (c)		

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Sl. No.	BRSR Indicators	Page No.	GRI	SDG	TCFD	CDP	SASB
127.	Details of beneficiaries of CSR Projects	173	GRI 413-1-a-iv GRI 203-1		Risk Management - (c)		
128.	Describe the mechanisms in place to receive and respond to consumer complaints and feedback	173	GRI 2-25- (b, d, e); GRI 2-29-a	16.6	Risk Management - (b)		
129.	Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: a) Environmental and social parameters relevant to the product b) Safe and responsible usage c) Recycling and/or safe disposal	174	GRI 417-1-a-i-v; GRI 417-1-b	12.8	Metrics & Targets - (a)		
130.	Number of consumer complaints in respect of the Data privacy, Advertising, Cyber-security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices& other Received & pending during current & previous FY.	174	GRI 418-1-a-i-ii; GRI 418-1-b	16.3, 16.10			
131.	Details of instances of product recalls on account of safety issues	174	GRI 416-2-a-i-iii	16.3			HC-BP-250a.3
132.	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.	174	GRI 2-23-a; GRI 2-23-c; GRI 3-3; GRI 418	16.3, 16.10			
133.	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.	174-175	GRI 3-3-d-i-ii		Risk Management - (c)		
134.	Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).	175	GRI 2-6-b-i				
135.	Steps taken to inform and educate consumers about safe and responsible usage of products and/ or services.	175	GRI 417; GRI 3-3	12.8, 16.3	Risk Management - (c)		HC-BP-260a.2
136.	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable).	175	GRI 417-1-a-i-v; GRI 417-1-b	12.8, 16.3			HC-BP-240b.2, HC-BP-240b.3
137.	Provide the following information relating to data breaches: a. Number of instances of data breaches a long-with impact b. Percentage of data breaches involving personally, identifiable information of customers	175	GRI 418-1-a	16.3			

