

August 05, 2024

To Listing Department, NATIONAL STOCK EXCHANGE OF INDIA LIMITED Exchange Plaza, Bandra Kurla Complex, Bandra (E), MUMBAI -400 051 Company Code No. AUROPHARMA	To The Corporate Relations Department BSE LIMITED Phiroz Jeejeebhoy Towers, 25 th floor, Dalal Street, MUMBAI -400 001 Company Code No. 524804
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Dear Sir / Madam,

Sub: Business Responsibility & Sustainability Report for FY 2023-24

Pursuant to Regulations 34 (2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility & Sustainability Report of the Company for the Financial Year 2023-24.

Please take the information on record.

Thanking you,

Yours faithfully,
For AUROBINDO PHARMA LIMITED

B. Adi Reddy
Company Secretary

Encl: as above.

Section A GENERAL DISCLOSURES

I - DETAILS OF LISTED ENTITIES

1.	Corporate Identity Number (CIN) of the Listed Entity	L24239TG1986PLC015190
2.	Name of the Listed Entity	Aurobindo Pharma Limited
3.	Year of incorporation	1986
4.	Registered office address	Plot no.2, Maithrivihar, Behind Maithrivanam, Ameerpet, Hyderabad - 500038, Telangana, India
5.	Corporate address	Galaxy, Floor 22-24; Plot No 1, Sy No 83/1, Hyderabad Knowledge City, Raidurg Panmaktha, Hyderabad - 500032, Telangana, India
6.	E-mail	info@aurobindo.com
7.	Telephone	040-66721200
8.	Website	www.aurobindo.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited, National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 58,59,38,609
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. B. Adi Reddy, Company Secretary & Compliance Officer Phone: +91 40 6672 5333 Email: cs@aurobindo.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under BRSR is on consolidated basis, unless otherwise stated.
14.	Name of assurance provider	M/s Sharp & Tannan Associates
15.	Type of assurance obtained	Reasonable Assurance

II - PRODUCTS AND SERVICES

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

Sl. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	100 %

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

Sl. No	Product/Service	NIC Code	% of total Turnover contributed
1	Development, Manufacture and Sale of Active Pharma Ingredients and Formulations	21009	100%

III - OPERATIONS

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

Location	Number of plants*	Number of offices	Total
National	29	3	32
International	6	52	58

* 29 manufacturing facilities out of 35 are under commercial operations.

19. Markets served by the entity:
A. Number of locations:

Locations	Number
National (No. of States and Union Territories)	28 States and 7 Union Territories
International (No. of Countries)	151 countries

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

89%

C. A brief on types of customers

Generic customers, Major pharma customers, Institutional customers and Health care professionals

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

Sl. No	Particulars	Total	Male		Female	
			No.	%	No.	%
Employees						
1	Permanent	26,015	23,401	89.95%	2,614	10.05%
2	Other than Permanent	-	-	-	-	-
	Total employees	26,015	23,401	89.95%	2,614	10.05%
Workers						
1	Permanent	-	-	-	-	-
2	Other than Permanent	11,581	9,482	81.88%	2,099	18.12%
	Total workers	11,581	9,482	81.88%	2,099	18.12%

B. Differently abled Employees and workers:

Sl. No	Particulars	Total	Male		Female	
			No.	%	No.	%
Employees						
1	Permanent	12	9	75%	3	25%
2	Other than Permanent	-	-	-	-	-
3	Total employees	12	9	75%	3	25%
Workers						
4	Permanent	-	-	-	-	-
5	Other than Permanent	5	5	100%	-	-
6	Total workers	5	5	100%	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total	No. and percentage of Females	
		No.	%
Board of Directors	10	2	20%
Key Management Personnel	4	0	-

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

Particulars	FY 2024			FY 2023			FY 2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15%	28%	16%	19%	19%	19%	17%	15%	17%
Permanent Workers	-	-	-	-	-	-	-	-	-

V – HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sl. No	Name of the holding/subsidiary/associate companies/joint ventures	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Helix Healthcare B.V.	Subsidiary	100%	No
2	Agile Pharma B.V.	Subsidiary	100%	No
3	Laboratorios Aurobindo S.L. (Merged with Aurovitass Spain SA w.e.f. April 1, 2023)	Subsidiary	100%	No
4	Aurex B.V. (formerly known as Pharmacin B.V.)	Subsidiary	100%	No
5	Milpharm Limited	Subsidiary	100%	No
6	Aurobindo Pharma (Malta) Ltd.	Subsidiary	100%	No
7	APL Swift Services (Malta) Ltd.	Subsidiary	100%	No
8	Aurobindo Pharma (Romania) s.r.l	Subsidiary	100%	No
9	Pharmacin B.V. (formerly known as Aurex B.V.)	Subsidiary	100%	No
10	Aurovitass Pharma Polska	Subsidiary	100%	No
11	Generis Farmaceutica S.A.	Subsidiary	100%	No
12	Generis Phar, Unipessoal Lda	Subsidiary	100%	No
13	Aurobindo Pharma (Italia) S.r.l	Subsidiary	100%	No
14	Arrow Generiques SAS	Subsidiary	100%	No
15	1980 Puren Pharma GmbH (formerly Actavis Management GmbH), Germany	Subsidiary	100%	No
16	Puren Pharma GmbH & Co., KG (formerly Actavis Deutschland GmbH & Co., KG)	Subsidiary	100%	No
17	Aurovitass Spain SA (formerly Actavis Spain S.A)	Subsidiary	100%	No
18	Aurobindo Pharma B.V. (formerly known as Actavis B.V.)	Subsidiary	100%	No
19	Aurovitass Spol s.r.o (formerly Apotex (CR) Spol s.r.o.)	Subsidiary	100%	No
20	Apotex Europe B.V.	Subsidiary	100%	No
21	Aurovitass Nederland B.V (formerly Apotex Nederland B.V.)	Subsidiary	100%	No
22	Sameko Farma B.V.	Subsidiary	100%	No
23	Leidapharm B.V.	Subsidiary	100%	No
24	Marel B.V.	Subsidiary	100%	No
25	Pharma Dossier B.V.	Subsidiary	100%	No
26	Aurobindo NV/SA	Subsidiary	100%	No
27	CuraTeQ Biologics s.r.o.	Subsidiary	100%	No
28	Eugia Pharma B.V.	Subsidiary	100%	No
29	Eugia Pharma (Malta) Limited	Subsidiary	100%	No

Business Responsibility & Sustainability Report

Sl. 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)
30	Eugia (UK) Limited	Subsidiary	100%	No
31	APL Pharma Thai Limited	Subsidiary	97.9%	No
32	Aurobindo Pharma Industria Farmaceutica Ltd.	Subsidiary	99.97%	No
33	Aurobindo Pharma Produtos Farmaceuticos Limitada	Subsidiary	100%	No
34	All Pharma (Shanghai) Trading Co Ltd.	Subsidiary	100%	No
35	Auro Pharma Inc.	Subsidiary	100%	No
36	Aurobindo Pharma (Pty) Ltd.	Subsidiary	100%	No
37	Aurobindo Pharma Japan KK	Subsidiary	100%	No
38	Aurovida Farmaceutica SA DE CV	Subsidiary	100%	No
39	Aurobindo Pharma Colombia S A S	Subsidiary	100%	No
40	Aurogen South Africa (PTY) Ltd.	Subsidiary	100%	No
41	Aurobindo Pharma Saudi Arabia Limited Company	Subsidiary	100%	No
42	Aurovitas Pharma (Taizhou) Ltd.	Subsidiary	100%	No
43	Aurobindo Pharma FZ-LLC	Subsidiary	100%	No
44	Aurosaud SA De CV	Subsidiary	100%	No
45	Auro PR Inc	Subsidiary	100%	No
46	Eugia Pharma INC, Canada	Subsidiary	100%	No
47	Eugia Pharma (Australia) PTY Limited	Subsidiary	100%	No
48	Eugia Pharma Industria Farmaceutica Limitada	Subsidiary	100%	No
49	Aurobindo Pharma Ukraine LLC	Subsidiary	100%	No
50	Eugia Pharma Colombia S.A.S.	Subsidiary	100%	No
51	PT Aurogen Pharma Indonesia (w.e.f. July 1, 2022)	Subsidiary	100%	No
52	Auro Pharma LLC, Russia (w.e.f. July 24, 2023)	Subsidiary	100%	No
53	Aurobindo Pharma USA Inc.	Subsidiary	100%	No
54	Aurolife Pharma LLC	Subsidiary	100%	No
55	Auro Health LLC	Subsidiary	100%	No
56	Auro AR LLC	Subsidiary	100%	No
57	Auro Vaccines LLC	Subsidiary	100%	No
58	Auro Logistics LLC	Subsidiary	100%	No
59	Acrotech Biopharma Inc. (Formerly Acrotech Biopharma LLC)	Subsidiary	100%	No
60	Auro Science LLC	Subsidiary	100%	No
61	Auro Packaging LLC	Subsidiary	100%	No
62	Vespyr Brands LLC (formerly known as Vespyr Brands, Inc)	Subsidiary	100%	No
63	Eugia Inc	Subsidiary	100%	No
64	Eugia US LLC (formerly known as Auro Medics Pharma LLC), USA	Subsidiary	100%	No
65	Eugia US Manufacturing LLC	Subsidiary	100%	No
66	APL Healthcare Limited	Subsidiary	100%	No
67	Auronext Pharma Private Limited (Merged with Aurobindo Pharma Ltd., India w.e.f. April 1, 2023)	Subsidiary	100%	No
68	Auro Peptides Ltd.	Subsidiary	95%	No
69	Apitoria Pharma Private Limited (formerly Auro Pharma India Private Limited)	Subsidiary	100%	No
70	Auroactive Pharma Private Limited	Subsidiary	100%	No
71	CuraTeQ Biologics Private Limited	Subsidiary	100%	No

Sl. 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)
72	Eugia Steriles Private Limited (formerly known as Auro Cure Private Limited)	Subsidiary	100%	No
73	AuroZest Private Limited	Subsidiary	100%	No
74	Aurobindo Antibiotics Private Limited	Subsidiary	100%	No
75	Eugia Pharma Specialities Ltd.	Subsidiary	100%	No
76	Mviyes Pharma Ventures Private Limited (Merged with Aurobindo Pharma Limited, India w.e.f. April 1, 2023)	Subsidiary	100%	No
77	Lyfius Pharma Private Limited	Subsidiary	100%	No
78	Qule Pharma Private Limited	Subsidiary	100%	No
79	Eugia SEZ Private Limited (formerly Wytells Pharma Private Limited)	Subsidiary	100%	No
80	Auro vaccines Private Limited	Subsidiary	100%	No
81	GLS Pharma Limited, (w.e.f. August 17, 2022)	Subsidiary	51%	No
82	TheraNym Biologics Private Limited, (w.e.f. September 22, 2022)	Subsidiary	100%	No
83	Auro Trading Private Limited (w.e.f. November 22, 2023)	Subsidiary	100%	No
84	Auroscience (Pty) Ltd. (liquidated w.e.f. June 4, 2023)	Subsidiary	-	No
85	Novagen Pharma (Pty) Ltd.	Joint Venture	50%	No
86	Purple Bellflower (Pty) Ltd.	Joint Venture	48%	No
87	Luoxin Aurovitas Pharm (Chengdu) Co. Ltd.	Joint Venture	30%	No
88	Novagen BBBEE Invest Co (Pty) Ltd.	Joint Venture	24.5%	No
89	Raidurgam Developers Limited	Joint Venture	40%	No
90	Tergene Biotech Limited (formerly known as Tergene Biotech Pvt. Ltd.)	Joint Venture	80%	No
91	NVNR (Ramannapet I) Power Plant Private Limited	Associate	26%	No
92	NVNR (Ramannapet II) Power Plant Private Limited	Associate	26%	No
93	Aurobindo Pharma Foundation	Subsidiary/Sec 8 Company	100%	No

VI – CSR DETAILS

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹)	₹29,002 Cr
(iii) Net worth (in ₹)	₹29,851 Cr

VII - TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2024			FY 2023		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-	-
Investors and Shareholders	Yes	-	6	6	-	7	7	-
Employees and workers	Yes	People Care Link and others* (I, II, III, IV)	61	1	-	76	2	-
Consumers and Customers	Yes	-	6,146	15	-	5,517	-	-
Suppliers	Yes*	(I, II, V)	-	-	-	-	-	-

* Major policies guiding the responsible business conduct spanning key stakeholders are provided below

- I. Policy on Business Ethics and Values (Link: https://www.aurobindo.com/api/uploads/Policy%20on%20Business%20Ethics%20&%20Values_Aurobindo%20Pharma%20Ltd.pdf)
- II. Human Rights Policy (Link: https://www.aurobindo.com/pdfs/Human%20Rights%20Policy_Aurobindo%20Pharma%20Ltd.pdf)
- III. Prevention of Sexual Harassment Policy (Available on Company Intranet portal)
- IV. Whistle Blower Policy (Link: https://www.aurobindo.com/api/uploads/disclosure_under_regulation/Whistle%20Blower%20Policy-APL-New-March2024.pdf)
- V. Supplier Code of Conduct (effective from April 1, 2023) (Link: https://www.aurobindo.com/pdfs/Supplier%20Code%20of%20Conduct_Aurobindo%20Pharma%20Ltd.pdf)

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

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

Sl. 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	Promoting renewable energy	Opportunity	<ul style="list-style-type: none"> • Reduce dependency on conventional sources of energy • Reduction in cost and brand image (carbon-neutral/positive) • Increasing energy cost • Peers focusing on renewable energy 	-	Positive
2	Integrated water management	Opportunity	<ul style="list-style-type: none"> • Reduce dependency on freshwater withdrawal through rainwater harvesting and reduction in cost • Brand image (water neutral/positive) • Water offset programmes • Location-specific water stress • Groundwater depletion • Dynamic regulatory landscape 	-	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Anti-microbial resistance	Risk	<ul style="list-style-type: none"> • Health risk • Responsible manufacturing • Enhanced brand image • Strategic collaboration to combat AMR 	Aiming towards Predicted No-Effect Concentrations (PNECs) targets for antibiotics in wastewater as per AMR Industry Alliance targets	Negative
4	Corporate social responsibility	Opportunity	<ul style="list-style-type: none"> • Enhanced brand image • Social license to operate • Engagement with local communities 	-	Positive
5	Promotion of diversity and inclusiveness	Opportunity	<ul style="list-style-type: none"> • Managing attrition rates • Enhanced brand image • Talent retention 	-	Positive
6	Sustainable supply chain management	Risk	<ul style="list-style-type: none"> • Falling behind sector peers • Need for increased efficiency and cost reduction • Establish traceable and transparent supply chain • Supplier assessment programme covering ESG aspects 	<ul style="list-style-type: none"> • Ensure partners and suppliers adhere to the supplier code of conduct through engagements and audits • Shifting towards low carbon logistics 	Negative
7	Access to healthcare	Opportunity	<ul style="list-style-type: none"> • Opportunity to develop a robust pipeline • Brand image • Efforts to ensure medicine availability for patients in need of medicines for unmet medical needs • Brand image 	-	Positive

Section B MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9
1. A. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)			Yes				-		Yes
1. B. Has the policy been approved by the Board? (Yes/No)			Yes						Yes
1. C. Web Link of the Policies, if available	https://www.aurobindo.com/sustainability/social-accountability-standards https://www.aurobindo.com/investors/corporate-governance/governance-policies https://www.aurobindo.com/sustainability/our-commitment https://www.aurobindo.com/api/uploads/Policy%20on%20Business%20Ethics%20&%20Values_Aurobindo%20Pharma%20Ltd.pdf https://www.aurobindo.com/pdfs/Human%20Rights%20Policy_Aurobindo%20Pharma%20Ltd.pdf https://www.aurobindo.com/pdfs/Supplier%20Code%20of%20Conduct_Aurobindo%20Pharma%20Ltd.pdf								
2. Whether the entity has translated the policy into procedures. (Yes/No)			Yes				-		Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Policy on Business Ethics and Values, Human Rights Policy and Supplier Code of Conduct (effective from April 1, 2023) extend to value chain partners								-
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SA 8000	ISO 14001: 2015	SA 8000 ISO 45001: 2018	-	SA 8000	ISO 14001: 2015	-	-	ISO 9001: 2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Note 1								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Note 1

Pillar	2025 goals	Progress made so far
Responsible Manufacturing	i. 20% renewable energy share (Power-to-Power)	About 14% renewable energy share (Power-to-Power)
	ii. 12.5% reduction in carbon footprint (as per Science Based Targets initiative – well below 2°C scenario)	Achieved 16 % reduction in carbon footprint against target of 12.5%
	iii. Towards water neutrality – 35% water conservation/restoration	Achieved 36% water conservation/restoration
	iv. 60% co-processing of hazardous waste	Achieved 64%
	v. 100% reuse/recycle of non-hazardous waste	Achieved 100%
Sustainable Sourcing	100% of key starting material suppliers in India of finished dosage forms (drug product) shall be assessed on Supplier Code of Conduct	51% of key starting material suppliers in India of finished dosage forms (drug product) are assessed on Suppliers Code of Conduct in FY24 as compared to 50% in FY23

Pillar	2025 goals	Progress made so far
Social Equity	i. 12.75% women out of total workforce	Achieved 12.54% gender diversity among workforce in FY24 as compared to 12% in FY23
	ii. 25 hours of learning per employee	Achieved 23.53 hours of learning per employee in FY24 as compared to 21.17 hours in FY23
	iii. Zero reportable incidents across operations	Measures have been taken along with training to ensure no reportable incidents
Corporate Social Responsibility	Empowering communities to build a progressive ecosystem	Need-based programmes are being implemented
Effective Governance	Highest levels of governance beyond compliance	Implementing industry-best practices, ensuring highest level of governance
Access to Healthcare	Innovating and strengthening healthcare systems across	Promoting innovative measures to strengthen healthcare systems

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

With over three decades of experience, world-class infrastructure, and a talented team, we at Aurobindo Pharma are committed to creating value for all our stakeholders. We are diligently integrating ESG at the core of our functioning and in all that we do.

For Aurobindo Pharma, sustainability means adhering to responsible business practices and consistent involvement with all stakeholders. We strive to achieve economic success, while having business policies that are ethical, equitable, environmentally conscious, and sensitive towards the differently abled. We have made progress in terms of gender diversity among our workforce with a strong focus on employee learning & development.

Reducing carbon footprint through use of renewable energy and building resilient solutions that empower disadvantaged communities are some of our key priorities within the ESG framework. We have achieved a 16% reduction in carbon footprint with 14% share of renewable energy so far, against the 2025 targets of 12.5% and 20% respectively. In FY24, we consumed total of 1,24,446 MWh renewable power which includes both self-generated and purchased solar power from our Joint venture/Associate companies. We generated about 43,000 MWh solar power from our solar power plant near Pydibhimavaram, Vizag. Aurobindo Pharma commits itself to create a more equitable and inclusive society, through sustainable transformation and social integration.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies	Mr. K. Nithyananda Reddy Vice Chairman & Managing Director Telephone number: 040-6672 5101 E-mail ID: secretarial@aurobindo.com																		
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 – ESG and Sustainability Committee																		
	<table border="1"> <thead> <tr> <th>Name of the director</th> <th>DIN</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>Mrs. Savita Mahajan</td> <td>06492679</td> <td>Chairperson</td> </tr> <tr> <td>Mr. Mangalam Ramasubramanian Kumar*</td> <td>03628755</td> <td>Member</td> </tr> <tr> <td>Mr. Santanu Mukherjee</td> <td>07716452</td> <td>Member</td> </tr> <tr> <td>Mr. K. Nithyananda Reddy</td> <td>01284195</td> <td>Member</td> </tr> <tr> <td>Mr. M. Madan Mohan Reddy</td> <td>01284266</td> <td>Member</td> </tr> </tbody> </table>	Name of the director	DIN	Designation	Mrs. Savita Mahajan	06492679	Chairperson	Mr. Mangalam Ramasubramanian Kumar*	03628755	Member	Mr. Santanu Mukherjee	07716452	Member	Mr. K. Nithyananda Reddy	01284195	Member	Mr. M. Madan Mohan Reddy	01284266	Member
Name of the director	DIN	Designation																	
Mrs. Savita Mahajan	06492679	Chairperson																	
Mr. Mangalam Ramasubramanian Kumar*	03628755	Member																	
Mr. Santanu Mukherjee	07716452	Member																	
Mr. K. Nithyananda Reddy	01284195	Member																	
Mr. M. Madan Mohan Reddy	01284266	Member																	

* Mr. Mangalam Ramasubramanian Kumar was appointed as Non-executive and Independent Director of the Company w.e.f. April 1, 2024.

Subject for Review and Independent Assessment	P1	P2	P3	P4	P5	P6	P7	P8	P9
10. Performance against above policies and follow up action Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Yes. Audit Committee reviews the reports submitted by the internal auditors covering the above principles subject to the scope approved by Audit Committee								
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes. Risk Management & Internal Audit reviews the adherence with support of external service providers. Scope is defined by the Risk Management & Internal Audit team and approved by Audit Committee								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	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

Section	Principle	Indicator Type
Section C	Principle 1	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 (BOD)	1	Most of the familiarisation programmes are provided to Board of Directors and Key Managerial Personnel as a part of Board or Committee Meetings	100%
Key Managerial Personnel (KMP)	1		
Employees Other than BOD and KMPs	1	Employees undergo training covering the below topics i. Code of Conduct ii. Policy on Business Ethics and Values iii. Prevention of Sexual Harassment iv. Human Rights Policy v. Whistle Blower Policy vi. Environment, Health, Safety and Sustainability Policy Refresher training is imparted to existing employees majorly covering above topics once in a calendar year Employees basis their role undergo various training programs throughout the year. This includes cGMP trainings, functional SOP trainings, Safety trainings, On the Job trainings	100%
Workers	1	Health, Safety and Environmental trainings	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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary					
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			Nil		
Compounding Fees					
Non - Monetary					
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment					
Punishment			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.**

Not Applicable

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 'Policy on Business Ethics & Values' in place. The scope of the policy broadly covers Anti-Money laundering and Anti-Competitive Practices. The Company is committed to conduct business in an ethical and honest manner, to implement and enforce the systems that ensure bribery and corruption are prevented. The Company respects all laws relating to anti-bribery and anti-corruption in all the jurisdictions in which the Company operates.

The policy is applicable to all employees including contractual associates, third party contractors, sub-contractors, suppliers/vendors, and other service providers associated with the Company and its subsidiaries located in India

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

Particulars	FY 2024	FY 2023
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Particulars	FY 2024		FY 2023	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

Not Applicable

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

Particulars	FY24	FY23
Number of days of accounts payables	112 days	108 days

9. Open-ness of business

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

Parameter	Metrics	FY24	FY23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	9.67%	9.25%
	b. Number of trading houses where purchases are made from	198	186
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	48.79%	47.56%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	64.45%	67.58%
	b. Number of dealers/distributors to whom sales are made	1,134	1,108
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	50.87%	49.94%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	4.84%	6.12%
	b. Sales (Sales to related parties/Total Sales)	0.11%	0.09%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	-	0.001%
	d. Investments (Investments in related parties/Total Investments made)	1.74%	1.36%

Section	Principle	Indicator Type
Section C	Principle 1	Leadership Indicators

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

Value chain partners are expected to comply with Policy on Business Ethics and Values and Human Rights Policy. However, in the current financial year, no awareness programmes were held to train value chain partners on these principles.

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, the Company has 'Code of Conduct for Board Members and Senior Management Personnel' and 'Related Party Transaction Policy' in place.

Code of Conduct broadly covers matters pertaining to Conflict of interest, Honest and Ethical Conduct, Compliance with Laws, Rules and Regulations, Confidentiality, Protection and Proper Use of Company's Assets and Duties of Independent Director.

Link: <https://www.aurobindo.com/investors/disclosures-under-regulation-46/code-of-conduct>

Related Party Transactions Policy ensures that proper approval and reporting of transactions between the Company and its related parties in the best interest of the Company and its stakeholders.

Link: <https://www.aurobindo.com/api/uploads/Related-Party-Transaction-Policy.pdf>

Principle 2
Businesses should provide goods and services in a manner that is sustainable and safe

Section	Principle	Indicator Type
Section C	Principle 2	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.**

Particulars	FY24	FY23	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	0.60%	0.15%	Focused on Environmental performance improvement with respect to Water and Energy conservation initiatives

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

Yes. Sustainable Procurement policy is in place.

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

Critical Suppliers of the Company are evaluated basis the vendor qualification criteria outlined in the vendor qualification procedure. 100% of the critical inputs are sourced from suppliers following sustainable practices.

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

- (a) Plastics (including packaging)
- (b) E-waste
- (c) Hazardous waste and
- (d) other waste.

The Company has Waste Management Systems in place at all manufacturing facilities for effective waste management.

- (a) Plastic waste generated from packing material of expired material/market returns are sent to authorised recyclers for disposal
- (b) 100% of e-waste generated is sold to authorised vendors.
- (c) Reusable portion of Hazardous waste is sent to authorised Cement Industries for use as alternate fuel. Non-reusable portion of Hazardous waste is sent to authorised Treatment, Storage and Disposal Facility (TSDF) for Secured Landfills (SLFs).
- (d) Other non-hazardous waste such as
 - i. Glass, MS scrap are sent to recyclers
 - ii. Boiler Ash is sent to brick manufacturers
 - iii. Batteries are sent to recyclers under buy-back programmes for batteries
 - iv. Biomedical Waste are sent to authorised waste management facility

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 entity's activities. Yes, the waste collection plan is in line with the EPR plan submitted to Pollution Control Board

Section	Principle	Indicator Type
Section C	Principle 2	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?**

The Company is yet to initiate product life cycle assessment. However, the Company has initiated product carbon footprint analysis for one of its products.

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.**

Not Applicable

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

Not Applicable

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

Not Applicable

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

Not Applicable

Principle 3

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

Section	Principle	Indicator Type
Section C	Principle 3	Essential Indicators

1A. Details of measures for well-being of employees

Category	Total	% of employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	23,401	23,401	100%	23,401	100%	-	-	329	1.41%	203	0.87%
Female	2,614	2,614	100%	2,614	100%	2,614	100%	-	-	364	13.93%
Total	26,015	26,015	100%	26,015	100%	2,614	100%	329	1.41%	567	2.18%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Note: Employees covered under ESI Act were categorised under health insurance. Total is taken basis head count as on March 31, 2024. Paternity benefits are available to male employees of 8 abroad subsidiaries.

1B. Details of measures for the well-being of workers

Category	Total	% of workers covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers											
Male	9,482	9,482	100%	9,482	100%	-	-	-	-	-	-
Female	2,099	2,099	100%	2,099	100%	2,099	100%	-	-	-	-
Total	11,581	11,581	100%	11,581	100%	2,099	100%	-	-	-	-

1C. Spending on measures towards well-being of employees and (including permanent and other than permanent) in the following format -

	FY24	FY23
Cost incurred on well-being measures as a % of total revenue of the company	0.28%	0.28%

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

Benefits	FY 2024			FY 2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	46%	0%	NA	35%	0%	NA
ESI	7%	100%	Y	10%	100%	Y
Others - Social Security Contributions as per laws of the respective countries	100%	0%	Y	100%	0%	Y

Note: Coverage under PF and social security contributions is provided basis applicability of respective laws of country in which the entities operate

3. Accessibility of workplaces

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

Yes, Company's premises has sufficient infrastructure for differently abled persons.

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

Yes, Clauses on equal opportunity are part of handbook of Aurobindo's Corporate Values provided to the employees at the time of formal joining of the Company.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	62%	73%	-	-
Total	62%	73%	-	-

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

Category	Yes/No/NA
Permanent Workers	NA
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Yes. Vigil Mechanism/Whistle Blower Policy of the Company has adequate grievance redressal mechanism in place to report significant deviations from key management policies and report any non-compliance and wrong Practices, e.g., unethical behaviour, fraud, violation of law, inappropriate behaviour/conduct etc. Complainant shall address 'Protected disclosure under Whistle Blower Policy' to Vigilance and Ethics Officer or to the Audit Committee/CEO/Chairman in exceptional cases.

Apart from above, POSH committee, works committee, welfare and canteen committee are in place to address the grievances of workers and employees.

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

Category	FY 2024			FY 2023		
	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	%	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	%
Total Permanent Employees						
- Male	23,401	13	0.06%	21,099	42	0.20%
- Female	2,614	22	0.84%	2,354	44	1.87%
Total Permanent Workers						
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2024					FY 2023				
	Total	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
		No.	%	No.	%		No.	%	No.	%
Employees										
Male	23,401	23,401	100%	23,401	100%	21,099	21,099	100%	21,099	100%
Female	2,614	2,614	100%	2,614	100%	2,354	2,354	100%	2,354	100%
Total	26,015	26,015	100%	26,015	100%	23,453	23,453	100%	23,453	100%
Workers										
Male	9,482	9,482	100%	-	-	8,347	8,347	100%	-	-
Female	2,099	2,099	100%	-	-	1,613	1,613	100%	-	-
Total	11,581	11,581	100%	-	-	9,960	9,960	100%	-	-

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

Category	FY 2024			FY 2023		
	Total	No.	%	Total	No.	%
Employees						
Male	23,401	23,401	100%	21,099	21,099	100%
Female	2,614	2,614	100%	2,354	2,354	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

10. Health and safety management system:

<p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?</p>	<p>Yes. The Company has implemented an Occupational health and safety management system. The coverage is 100% of our facilities, and it covers both regular employees and contractors.</p> <p>Health, safety, and well-being of employees and associates are a crucial material topic for the Company. The Company is committed towards instilling a healthy lifestyle, a safe working environment, and a healthy work-life balance. EHS&S framework and management practices assure compliance while prioritising product and process safety and safeguarding all employees. Each manufacturing facility has departmental and Apex safety committee. Every month Management review meetings are conducted which comprises top management from Corporate and representatives from all sites including site heads to examine safety performance and streamline operational procedures critical to safety requirements.</p> <p>Health and safety training is provided to both permanent and contractual workers, ensuring that our team understands the significance of safe procedures and guidelines. Risk identification and assessments are undertaken as part of the process before scaling up. Before commencing any chemical process in the manufacturing area, a hazard and operability study (HAZOP) is conducted. For all new projects, existing production units, and distribution centres among others, the Company observes and monitors the safety laws and procedures.</p>
<p>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</p>	<p>The Company has developed a corporate guidance document which provides the course on how to identify, evaluate occupational Health and Safety risks, and reduce them to an acceptable level by strengthening existing controls and/or incorporating additional controls for all the activities within the facilities of the organisation. The Company undertakes periodic internal audits to ensure the compliance of Occupational Health and Safety management system within the manufacturing operation. The EHS trainings, audits and inspections are carried out as per the corporate guidelines. Further, it enables the identification of work-related hazards through design checklists, Hazard and Operability Analysis (HAZOP), Hazard Identification and Risk Assessment (HIRA), Activity based Risk Assessment.</p> <p>The guidelines clearly outline the role and responsibilities of individuals directly involved in identifying and mitigating Health & Safety risks on routine and non-routine basis.</p>
<p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)</p>	<p>Yes. The Company has well-established Standard Operating Procedures (SOP) for employees and workers to identify and report on work-related hazards and the subsequent steps to mitigate them. In addition, the Company trains all its employees and workers with occupational health and safety Standard operating procedures and work instructions. The training modules cover aspects of the methodology to identify work-related hazards, analyse the risks associated with it and take subsequent steps to mitigate them. During the safety and emergency evacuation drills, employees are trained in dealing with emergency equipment such as fire hydrant, firefighting system, leak and spill control procedures, safety alarms among others.</p> <p>In addition, the proficiency of employees is periodically tested in dealing with the emergency situations. The practical trainings and online safety modules equip the employees with right procedure of reporting work-related hazards and the steps to remove themselves from such situations</p>
<p>d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)</p>	<p>Yes. The Company provides non-occupational medical and healthcare services to its employees and workers.</p> <p>Further, the Company ensures the provision of medical insurance to all its employees and workers. With the endeavour to promote physical and mental wellbeing for all the employees and workers, the Company designs comprehensive health programs which promote healthy lifestyle practices.</p>

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2024	FY 2023
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.03	0.02
	Workers		
Total recordable work-related injuries	Employees	4	2
	Workers		
No. of fatalities	Employees	1	-
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers		

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

The Company is committed towards instilling a healthy lifestyle, a safe working environment, and a healthy work-life balance. The EHS&S policy advocates the provision of safe working environment to all the employees, contractors, sub-contractors, visitors, and the neighbouring communities. EHS&S framework and management practices assure compliance while prioritising product and process safety and safeguarding all employees. Each manufacturing facility has departmental and Apex safety committee. Every month Management review meetings are conducted which comprises top management from Corporate and representatives from all sites including site heads to examine safety performance and streamline operational procedures critical to safety requirements. The Company undertakes periodic internal audits to assess the safety practices and procedures in alignment with the EHS management system and corporate EHS&S guidelines. As part of the auditing procedure and regular inspections, site visits, the Company recognises the critical areas requiring immediate corrective action.

The safety incidents and hazards are analysed to determine the root cause, subsequently corrective action plans are laid out to prevent the occurrence of similar incidents in the future. Further, as part of the EHS management system, the Company provides safety trainings through modules and safety drill practices to all its employees and workers. The safety training programs enable the development of strong foundation among the workforce, in terms of their ability to identify, mitigate and prevent risks pertaining to Occupational Health and Safety. The Company endeavours to prevent negative health impact on the employees through various health awareness sessions, provision of medical facilities and medical insurance benefits.

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

Particulars	FY 2024			FY 2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the manufacturing and R&D locations are audited internally by the entity. The audits are conducted by internal experts to ensure the compliance of safety regulations and identification of major improvement areas. Apart from internal audits, periodic assessments are also done by customers, third parties and statutory authorities.
Working Conditions	100% (All the sites are assessed on their working conditions by the internal audits)

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

In general, post analysis of root cause of the incident, corrective and preventive actions are taken to avoid the occurrence of such incidents in the future.

Section	Principle	Indicator Type
Section C	Principle 3	Leadership Indicators

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

Yes

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 has adequate mechanisms to ensure that requisite statutory dues, as applicable to the transactions of the Company with its value chain partners, are deducted and deposited in accordance applicable regulations. The Company has adequate systems in place to ensures payment of wages as per statute and statutory dues like PF, ESIC, etc. pertaining to contract workmen deployed through contractor.

The Company through its policy on business ethics and values, expects its value chain partners to conduct business in an ethical and honest manner, act professionally unbiased with integrity in all business dealings and ensure compliance with 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

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

No

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Assessment of 100% of critical suppliers is made as a part of vendor qualification procedure and periodic vendor audits as per respective SOPs and Supplier Code of Conduct
Working Conditions	

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 arising from assessment of health and safety practices and working conditions of value chain partners.

Principle 4

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

Section	Principle	Indicator Type
Section C	Principle 4	Essential Indicators

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

Identifying key stakeholder groups are crucial for effective stakeholder management. Key stakeholders identified in consultation with the management are investor/shareholder, customers, suppliers, third party manufacturers, employees, communities, and NGOs.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually/Half yearly/Quarterly/ others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor/ shareholder	No	<ul style="list-style-type: none"> i. Website ii. Quarterly results and Annual reports iii. Press Release and Intimation to stock exchanges iv. Investor meetings/ conference 	Quarterly result/ conference call – Quarterly Annual report – Annual Press release/ investor meetings – Need based	Investors/Shareholders who form part of larger stakeholder group influence key decisions of the Company. Key topics for engagement with Investor/shareholders <ul style="list-style-type: none"> • Business Performance • Responsible business conduct • Corporate governance • Compliance with applicable laws and regulations • Strategic decisions in line with the vision and mission of the Company
Customers	No	<ul style="list-style-type: none"> • In-person meetings including site visits • E-mail • Telephonic conversations • Business Conference 	Need based (Ongoing)	Key interest areas of customer include: <ul style="list-style-type: none"> • Product quality • Product pricing • On time delivery • Logistics facility • Credit availability
Supplier/Vendor/ Third party manufacturer	No	<ul style="list-style-type: none"> • In-person meetings including site visits • Vendor audits • E-mail • Telephonic conversations • Business Conference 	Need based (Ongoing)	Key interest areas of supplier include: <ul style="list-style-type: none"> • Product quality & compliance • Timely payments • Responsible Supply Chain
Government and Regulators	No	<ul style="list-style-type: none"> • In-person meetings • Facility audit • E-mail • Industry forums 	Need based (Ongoing)	Key areas of interest for the regulators are: <ul style="list-style-type: none"> • Policy and Regulatory Affairs • Product filing and approvals • Compliance with laws and regulations

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually/Half yearly/Quarterly/ others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> In person meetings Company intranet E-mail Notice Board Auro Pulse Newsletter 	Need based (Ongoing)	Key areas of interest for employees are: <ul style="list-style-type: none"> Performance review Employee welfare and wellbeing Rewards, Benefits and Recognition Skill based and behavioural learnings Work-life balance Fair salary compensation
Communities and Implementing Partners/NGOs	Yes	<ul style="list-style-type: none"> In-person meetings E-mail Community Meetings Request letters Project Progress report 	Need based (Ongoing)	Design, formulate, implement and monitor CSR project/activity scope based on need assessment

Section	Principle	Indicator Type
Section C	Principle 4	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.

Respective functional heads engage with stakeholder groups on matters pertaining to economic, environmental and social topics. Any identified material issues post consultation with relevant stakeholders is brought to the notice of Board for appropriate further course of 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 identification and management of material issues relevant to the environment, social, economic and governance topics is done in consultation with the stakeholders. Identified material issues along with financial and non-financial impact and further approach form part of materiality assessment in the Sustainability Report.

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

We engage communities/stakeholders in every step of the CSR project through need assessment and focused group discussions. Impact assessment studies are carried out to measure the impact and track progress of the CSR projects.

For instance, establishment of centralised kitchen and breakfast meal program by Aurobindo Pharma Foundation in collaboration with Hare Krishna Movement Charitable Foundation in Kakinada District, Andhra Pradesh State. Need assessment studies were conducted particularly in nearby government schools and considering the impact of irregular meals on health and nutrition, automated centralised kitchens were established, and a free breakfast meal program was launched.

Moreover, through impact assessment studies, feedback was being obtained from the students and teachers to measure the impact and enhance the project's sustainability.

Principle 5

Businesses should respect and promote human rights

Section	Principle	Indicator Type
Section C	Principle 5	Essential Indicators

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

Category	FY 2024			FY 2023		
	Total	No. of employees/workers covered	%	Total	No. of employees/workers covered	%
Employees						
Permanent	26,015	26,015	100%	23,381	23,381	100%
Other than permanent	-	-	-	2	2	100%
Total Employees	26,015	26,015	100%	23,383	23,383	100%
Workers-						
Permanent	-	-	-	-	-	-
Other than permanent	11,581	-	-	9,960	9,960	100%
Total Workers	11,581	-	-	9,960	9,960	100%

Note: Existing employee were imparted refresher training, new employees are trained under Auro Swagath programme.

2. Details of minimum wages paid to employees and workers

Category	FY 2024					FY 2023				
	Total	Equal to Minimum wage No.	%	More than minimum wage No.	%	Total	Equal to Minimum wage No.	%	More than minimum wage No.	%
Employees										
Permanent										
Male	23,401	-	-	23,401	100%	21,028	-	-	21,028	100%
Female	2,614	-	-	2,614	100%	2,353	-	-	2,353	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent										
Male	9,482	5,296	55%	4,186	45%	8,230	5,041	61%	3,189	39%
Female	2,099	653	31%	1,446	69%	1,655	1,471	89%	184	11%

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

Category	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BOD)	3	39.04 Mn	-	-
Key Managerial Personnel	4	39.80 Mn	-	-
Employees other than BOD and KMP	23,401	1.06 Mn	2,614	2.28 Mn
Workers	9,486	0.22 Mn	2,099	0.15 Mn

Note:

- (a) Considering the female employee headcount and remuneration in international subsidiaries, female employee median is high.
- (b) KMP includes 2 Board of Directors (BoD).

3B: Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY24	FY23
Gross wages paid to females as % of total wages	18.96%	21.04%

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. Employee Grievance Redressal Committee is constituted to address the grievances of employees apart from the on-line platform i.e. People Care Link. Similarly, the Contract Workmen are also encouraged to express/share their views/ideas/concerns freely at workplace/meetings.

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

Yes. Every employee has a right to report grievances, non-compliance or concern through 'People Care Link' in HRMS and through other means like dedicated hotline connect number and dedicated mailbox.

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

Particulars	FY 2024			FY 2023		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY24	FY23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

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

The Company has Vigil Mechanism/Whistle Blower Policy and Policy on Sexual Harassment of Women at Workplace in place.

To protect identity of the complainant, the Vigilance and Ethics Officer will not issue any acknowledgement to the complainants, and they are further advised not to write their name/address on the envelope and not to enter into any further correspondence with the Vigilance and Ethics Officer. All records and reports associated with protected disclosures are considered confidential information and access is restricted to the Whistle blower and Vigilance Officer.

The complainant or witnesses involved in the case will not be victimised or discriminated against dealing with complaints of sexual harassment. The Internal Complaints Committee (ICC) or Regional-ICC either collectively or individually will keep the complaint confidential and discreet including the names of the people involved till the case is concluded considering the serious ramifications on both the parties involved in such cases.

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

Yes, basis the nature of contract, human rights requirements form part of business agreements and contracts on need basis.

10. Assessment for the year

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	100% of manufacturing and R&D facilities of the group are assessed
Discrimination at workplace	by entity or statutory authorities or third-party audits
Wages	

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

There were no significant risks/concerns arising from the assessments at question 9 above.

Section	Principle	Indicator Type
Section C	Principle 5	Leadership Indicators

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

Not Applicable

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

As per the Human Rights policy, compliance to human rights is regularly monitored and reviewed by the corporate HR with top management on an annual basis.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	
Child Labour	100% of critical suppliers are assessed on these parameters as a part of vendor qualification and vendor audit procedures
Forced Labour/Involuntary Labour	
Wages	-

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

Not Applicable as no major significant risks/concerns identified

Principle 6

Businesses should respect and make efforts to protect and restore the environment

Section	Principle	Indicator Type
Section C	Principle 6	Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Particulars	FY 2024	FY 2023
From renewable sources (in GJ)		
Total electricity consumption (A)	4,47,646	2,88,995
Total fuel consumption (B)	3,65,278	1,31,177
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	8,12,924	4,20,172
From non-renewable sources (in GJ)		
Total electricity consumption (D)	23,36,596	18,61,046
Total fuel consumption (E)	46,82,678	45,85,905
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	70,19,274	64,46,951
Total energy consumption	78,32,198	68,67,123
Energy intensity per rupee of turnover (Total energy consumption/turnover in ₹ Mn)	27.01	27.63
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹ (Total energy consumed/Revenue from operations adjusted for PPP) (GJ/Revenue Mn) adjusted to PPP	604.93	612.52
Energy intensity in terms of physical output (GJ/Production in Mn Numbers ²)	166.06	173.81

¹ PPP – IMF conversion factors for FY2024: 22.4 and FY2023: 22.17
(Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>)

² Production in millions of tablets, injectables, syrups of APL and its Indian subsidiaries

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, independent assurance was carried out by M/s Sharp & Tannan Associates.

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

Parameter	FY 2024	FY 2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground water	19,11,000	20,14,000
(iii) Third party water	22,48,000	16,66,000
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	41,59,000	36,80,000
Total volume of water consumption (in kilolitres)	41,59,000	36,80,000
Water intensity per rupee of turnover (Water consumed/turnover ₹ million)	14.34	14.81
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹ (Total water consumption in kilolitres/Revenue from operations adjusted for PPP in ₹ million)	321.23	328.33
Water intensity in terms of physical output (Total water consumption in KL/Production in Mn ²)	88.18	93.17

¹ PPP – IMF conversion factors for FY2024: 22.4 and FY2023: 22.17
(Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>)

² Production in millions of tablets, injectables, syrups of APL and its Indian subsidiaries

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, independent assurance was carried out by M/s Sharp & Tannan Associates

4. Provide the following details related to water discharged:

Parameter	FY 2024	FY 2023
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – Primary & secondary treatment	2,06,525	2,06,945
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – Primary & secondary treatment	7,99,158	6,64,331
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

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

Yes. Our fully operational Effluent Treatment Plants (ETPs) deploy innovative technologies to collect, store, treat, and manage wastewater across all our units, and we have achieved Zero Liquid Discharge status at five units namely - erstwhile Aurobindo U-I,V,VIII,IX and Eugia-II units. We use treated wastewater for utility consumption.

6. Provide details of air emissions (other than GHG emissions) by the entity

Parameter	Units	FY 2024	FY 2023
NOx	Metric Tonnes	580	611
Sox	Metric Tonnes	1,004	1,180
Particulate matter (PM)	Metric Tonnes	267	301
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-

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

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity

Parameter	Unit	FY 2024	FY 2023
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,14,356	4,47,207
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5,53,115	4,94,264
Total Scope 1 and Scope 2 emissions per Mn rupee of turnover	MT/₹ Mn	3.34	3.79
Total Scope 1 and Scope 2 emission intensity per ₹ Mn of turnover adjusted for Purchasing Power Parity (PPP) ¹	MT/Mn Revenue adjusted to PPP	74.72	83.98
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT/Production ² in Mn	20.51	23.83

¹ PPP – IMF conversion factors for FY2024: 22.4 and FY2023: 22.17
(Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>)

² Production in millions of tablets, injectables, syrups of APL and its Indian subsidiaries

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, independent assurance was carried out by M/s Sharp & Tannan Associates

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

Yes. As part of our GHG emission reduction, we have implemented multiple projects for reducing greenhouse gas emissions from our operations. Those include

- Generation and use of renewable energy (Solar) - we have generated and consumed about 43,000 MWh of solar from our 30MW Solar power plant
- Sourcing of renewable energy from our associates
- Shifting to Biomass or Briquette fuel in place of coal at some of our units
- Use of Piped Natural Gas.
- Apart from the above we also take-up various Energy conservation initiatives every year at manufacturing units for reducing energy consumption and in-turn GHG emissions reduction.

This has resulted in emission reduction about 2,37,455 tCO₂e.

9. Provide details related to waste management by the entity

Parameter	FY 2024	FY 2023
Total Waste generated (in metric tonnes)		
Plastic waste (A)	836	783
E-waste (B)	~2	2
Bio-medical waste (C)	304	265
Construction and demolition waste (D)	*	*
Battery waste (E)	**	**
Radioactive waste (F)	-	-
Other Hazardous waste (G)		
(i) Other Hazardous Waste	24,306	22,164
(ii) Used Oil	~23	15
Other Non-hazardous waste generated (H)		
Fly Ash	30,741	30,774
Total (A+B + C + D + E + F + G+ H)	56,212	54,003
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations ₹ Mn)	0.19	0.22
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP ¹)	4.34	4.82
Waste intensity in terms of physical output (Total waste generated in MT/Production in Mn ²)	1.19	1.37
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled		
Plastic Waste #	836	783
Fly Ash ##	30,741	30,774
E-Waste #	2	2
Battery Waste ###	**	**
(ii) Re-used		-
(iii) Other recovery operations		-
Total	31,579	31,559
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	376	543
(ii) Landfilling	8,661	8,457
(iii) Other disposal operations (MT of Hazardous Waste disposed to Cement units for use as alternative fuel)	15,269	13,164
Total	24,306	22,164

* Information pertaining to demolition and construction waste is not available with the Company

** Count of battery waste generated is 3,566 Nos. for FY 2023 and Nos. 3,755 for FY 2024. Since the battery waste details are not available in MT, the same is not considered for total calculation

Disposed for recycling to authorised recyclers

Disposed to brick manufacturers for recycling

Disposed under buyback for recycling

¹ PPP – IMF conversion factors for FY2024 – 22.4 and FY2023 – 22.17 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>)

² Production in millions of tablets, injectables, syrups of APL and its Indian subsidiaries

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, independent assurance was carried out by M/s Sharp & Tannan Associates

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

The Company integrates a waste management plan with a comprehensive approach towards waste minimisation, segregation and safe disposal as part of hazardous waste disposal mechanism, the Company has implemented initiatives of diverting larger quantity of hazardous waste towards co-processing and recycling over other disposal mechanisms that is incineration and landfilling. We have waste management systems in place at all our facilities. Plastic waste is either co-processed or recycled based upon the type of waste generated. E-waste is sold to authorised vendors. More than 62% of our hazardous waste is sent to cement industries and recyclers for co-processing and recycling. Other non-hazardous waste such as glass, MS scrap, wood waste, boiler ash etc. is sent to recyclers.

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

None of the Company operations/offices are located in ecologically sensitive areas

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

No environmental impact assessments were made during FY24

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

Not Applicable as the Company follows all applicable environmental laws, regulations and guidelines

Section	Principle	Indicator Type
Section C	Principle 6	Leadership Indicators

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

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

- (i) Name of the area – Bhiwadi, Rajasthan
- (ii) Nature of operations – Manufacturing of injectables
- (iii) Water withdrawal, consumption and discharge

Parameter	FY 2024	FY 2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	29,375	63,042
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	29,375	63,042
Total volume of water consumption (in kilolitres)	29,375	63,042
Water intensity per rupee of turnover (Water consumed/₹ Mn turnover)	0.10	0.25

Parameter	FY 2024	FY 2023
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment	-	-
(v) Others *		
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	-	-

* Since facility is a zero liquid discharge facility, treated water is reused for utility purpose.

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. Details of total Scope 3 emissions & its intensity

The Company is in the process of initiating collection of scope 3 emissions information from value chain partners.

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 – Not Applicable

3. 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

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

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)
1	Improving steam fuel ratio	Reduction in consumption of coal by 4,736 MT through increased steam condensate recovery and improving boiler efficiency
2	Optimising Power consumption	Reduction in power consumption by 180.6 Lakhs KWH by installation of energy efficient pumps, installation of chillers under Build Own Operate and Transfer (BOOT) model, installation of solar rooftop panels, installation of filter press, installation of Variable Frequency Drive (VFD), installation of auto tube cleaning systems to chillers, replacement of existing compressors with energy efficient compressors, synchronisation of nitrogen plants, optimum utilisation of chillers and compressors and others

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

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

Scope-3 emissions information is not available with the entity.

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

100% of the critical suppliers are assessed on environmental impacts as a part of vendor qualification and vendor audit procedures.

Principle 7

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

Section	Principle	Indicator Type
Section C	Principle 7	Essential Indicators

1. A. Number of affiliations with trade and industry chambers/associations. – 48

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.

Sl. No	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations
1	Federation of Indian Micro and Small and Medium Enterprises (FIMSE)	National
2	Confederation of Indian Industry	National
3	Indian Chamber of Commerce & Industry	National
4	Pharmaceuticals Export Promotion Council of India	National
5	Pharmaceutical Supply Chain Initiative	International
6	The Federation TG and AP Chambers of Commerce & Industry (FAPCCI)	State
7	The Federation of Telangana Chambers of Commerce and Industry	State
8	Indo American Chamber of Commerce	National
9	AMR Industry Alliance	International
10	Indian Drug Manufacturers Association	National

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.

No adverse orders were received from regulatory authorities.

Section	Principle	Indicator Type
Section C	Principle 7	Leadership Indicators

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

The Company through trade and industry associations makes representation to the government/regulators on various aspects considering public interest at large.

Principle 8 Businesses should promote inclusive growth and equitable development

Section	Principle	Indicator Type
Section C	Principle 8	Essential Indicators

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

Name and brief details of project	SIA Notification No. & Date	Whether conducted by independent external agency(Yes/No)	Results in public domain (Yes/No)	Relevant Web link
From Vision to Impact: An Impact Assessment of Aurobindo Pharma Foundation's Corporate Social Responsibility Endeavour in collaboration with Pushpagiri Vitreo Retina Institute, Kadapa district, Andhra Pradesh	G.S.R. 40(E) of Ministry of Corporate Affairs - 22.01.2021	Yes; Assessment conducted and reported by Anusandhan Social Consultants	Yes	Link: https://www.aurobindo.com/sustainability/impact-assessment-reports-csr-projects
Nourishing Impact: Evaluating Aurobindo Pharma Foundation's Corporate Social Responsibility Initiative in Kitchen & Dining Hall Sustainability at Dr. B.R. Ambedkar University, Etcherla, Srikakulam district, Andhra Pradesh	G.S.R. 40(E) of Ministry of Corporate Affairs - 22.01.2021	Yes; Assessment conducted and reported by Anusandhan Social Consultants	Yes	Link: https://www.aurobindo.com/sustainability/impact-assessment-reports-csr-projects
Nourishing Communities: An Impact Assessment Report of Aurobindo Pharma Foundation's Corporate Social Responsibility Initiative on Centralised Kitchen in partnership with Hare Krishna Movement Charitable Foundation at Mahbubnagar district, Telangana	G.S.R. 40(E) of Ministry of Corporate Affairs - 22.01.2021	Yes; Assessment conducted and reported by Anusandhan Social Consultants	Yes	Link: https://www.aurobindo.com/sustainability/impact-assessment-reports-csr-projects
Turning the Arid into the Fertile: An Impact Assessment Report of Aurobindo Pharma Foundation's Corporate Social Responsibility Initiative on Lift Irrigation Project in collaboration with Ramky Foundation at Mojerla, Wanaparthy district, Telangana	G.S.R. 40(E) of Ministry of Corporate Affairs - 22.01.2021	Yes; Assessment conducted and reported by Anusandhan Social Consultants	Yes	Link: https://www.aurobindo.com/sustainability/impact-assessment-reports-csr-projects

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

Not Applicable

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

All the requests/applications from Villagers/Gram Sabha's/Panchayat/Ward Members/NGOs/Trusts/Societies/Beneficiaries etc. shall be scrutinized and screened by CSR Cell and then their need assessment would be done. The need assessment/baseline survey shall be carried out through in-house expertise and resources. However, in case of specialised CSR projects/activities for which in-house capacity is not available, the baseline survey/need assessment shall be carried out by specialised agencies. In any case, the Company shall maintain the documentary evidence of having got the need assessment study done through its own expertise and resources, or through some specialised agencies, or having accessed reliable data in this regard from recognised authoritative secondary sources.

The implementation and monitoring of the CSR activities shall be overseen by the CSR Committee of the Board. The day-to-day implementation shall be under the overall supervision of a senior level executive, one rank below the Board Level, who shall act as the Nodal Officer. A CSR team of officials/employees within the organisation shall execute the CSR activities. The Nodal Officer along with a team of officials/employees shall coordinate & implement the CSR activities. For effective delivery of CSR operations and to have a focused approach, Aurobindo Pharma Foundation has been formed as a trust and Section 8 company under relevant legal framework. The team of CSR will work in close coordination under foundation and perform different activities. The CSR Committee and the Nodal Officer's team of officers/employees together will constitute the two-tier organisational structure to steer the CSR agenda of the Company. If required, the consultation/help of State Government/District administration may be taken wherever necessary.

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

Particulars	FY 2024	FY 2023
Directly sourced from MSMEs/small producers	13.83%	11.87%
Sourced directly from within the district and neighbouring districts	17.50%	17.83%

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

Location	FY 2024 Current Financial Year	FY 2023 Previous Financial Year
Rural	85.12%	84.72%
Semi-rural	2.00%	0.41%
Urban	1.47%	1.57%
Metropolitan	11.41%	13.30%
(Place to be categorised as per RBI Classification System - rural/semi urban/urban/metropolitan)		

Section	Principle	Indicator Type
Section C	Principle 8	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):

There are no negative impacts as per the assessment made

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
1	Odisha	Koraput	6.0 Mn

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

No. The Company doesn't have a preferential procurement policy to purchase from suppliers comprising marginalised/vulnerable groups. Selection of supplier is driven by vendor qualification process for critical material procurement.

B. From which marginalised/vulnerable groups do you procure?

Not Applicable

C. What percentage of total procurement (by value) does it constitute?

Not Applicable

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:

The Company does not derive any benefits from intellectual properties owned or acquired based on traditional knowledge.

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.

Not Applicable

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education & Skill Development based projects (Constructed government schools, toilets, colleges, renovation of government schools, provided digital equipment and other infrastructure to government schools, colleges, universities, supported education of children with disabilities, supported education of poor, underprivileged students, supported skill development of unemployed rural youth, rural women and rural graduates)	22,569	100%
2	Health & Sanitation based projects (Constructed blood bank, equipped hospitals and primary health centres (PHCs) with equipment, Patient transport vehicle, provided Tri motor bikes for persons with disabilities, supported treatment of poor, underprivileged patients, Solid Waste Management programs)	3,61,964	100%
3	Nutrition based projects (Distributed food through centralised kitchens in government schools, GHMC locations, government hospitals etc., and provided support for construction of kitchen shed) Note: Though number of meals provided from Aurobindo Pharma Foundation built 4 kitchens is 2.03 Crores during FY 2023-24. actual beneficiaries number (only students) has been considered due to non-availability of all beneficiaries details and to omit repetitions.	1,16,772	100%
4	Safe Drinking Water, Rural Development, and Public Safety based projects (Established community RO Water plants, laid CC roads, installed Solar and LED streetlights, constructed multi-purpose community halls, provided CC cameras, constructed Bharosa Centre which support women and children, provided various equipment to improve public safety, and supported Industrial Fire Safety Association to promote public safety in rural areas)	3,31,728	100%
5	Sustainable Agriculture based projects and green belt development towards environmental sustainability (Supported and hand-held Farmer Producer Organisations, Farmer Training Centre, Custom Hiring Centre, and Storage godown, plantations and its maintenance)	7,682	100%
6	Old-Age Homes based projects (Supported operational expenses of old age homes)	35	100%

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
7	Rural sports based projects (Supported rural athletes, provided support for conducting various mandal and district level sports competitions/tournaments, provided sports equipment to government schools)	3,624	100%
8	Animal Welfare based projects (Supported Gowshalas for providing fodder, and maintenance, supported animal welfare and animal husbandry camps in rural areas)	14,998	100%

Principle 9

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

Section	Principle	Indicator Type
Section C	Principle 9	Essential Indicators

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

All the queries and product-related safety complaints are addressed on a priority basis. All spontaneous adverse events (marketed products) are collected via phone, email, fax, postal and Aurobindo official website. All adverse events (investigational products) are collected as per the Clinical Trial Protocol or Safety Management Plan. For this purpose, various channels of communication are available to collect safety information round the clock. All employees of the Company participating in the pharmacovigilance activities are trained, know their responsibility and are capable to perform their duties. We comply with international regulations governing the reporting, analysis and communication of side effects. We have a governance framework and policies in place to help us detect and act on any side-effects and other human safety information that may be associated with our products. We are using Argus Safety database to support identification and evaluation of safety information, for example, the identification of new side effects or a change in the nature, frequency, or severity of known side effects.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	-
Safe and responsible usage	100%
Recycling and/or safe disposal	-

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

Particulars	FY 2024		Remarks	FY 2023		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	5	Reasons for recall of products are due to quality specifications
Forced recalls	-	-

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.

Policy on cyber security is available to address risks related to information security and data privacy.

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.

Root cause identification and investigation is performed, and corrective and preventive actions are initiated to prevent re-occurrence of product recalls.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - 1
- b. Percentage of data breaches involving personally identifiable information of customers - 0%
- c. Impact, if any, of the data breaches – In one of our subsidiaries located outside India, there has been an Information Security incident that affected select internal IT systems. This incident is not material and has not impacted our core systems and operations. Restoration of the impacted systems is completed, and necessary steps are being taken to prevent such a recurrence.

Section	Principle	Indicator Type
Section C	Principle 9	Leadership Indicators

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

Link :<https://www.aurobindo.com/about-us/business-units/formulations>

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

Educational materials explain the role and responsibilities of Health Care Professionals in identifying and evaluating side effects and other human safety information, and subsequently preparing and submitting reports of high quality.

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

The benefit/risk profile of an Aurobindo product is assessed throughout its lifecycle using a benefit/risk framework and appropriate analyses. When information is found that changes the benefit/risk balance in a negative direction, action is taken to characterise, communicate and minimise the risk. Proposed actions are discussed with regulatory authorities and can include modifying the prescribing information (which includes the patient information leaflet), sending communications to Health Care Professionals (HCPs) and sometimes carrying out further Post Authorisation Safety Studies and/or other risk management measures. In certain cases, it may be appropriate to withdraw the medicine from the market.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No

To the Board of Directors,
Aurobindo Pharma Limited,
 (CIN - L24239TG1986PLC015190)

Independent Practitioner’s Reasonable Assurance Report on Identified Sustainability Information included in BRSR Core.

We have undertaken to perform a reasonable assurance engagement, for Aurobindo Pharma Limited, (hereinafter abbreviated as “the Company”) vide agreement dated June 13, 2024 in respect of the agreed Sustainability Information listed below (the “Identified Sustainability Information”) in accordance with the criteria stated below. This Identified Sustainability Information as included in the BRSR (Business Responsibility & Sustainability Reporting) Core of the Company for the financial year ended March 31, 2024. This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and other professionals.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2024 is summarised below:

Sr. No.	Attribute	Principle	Key Performance Indicator
1.	Energy Footprint	Principle 6 – 1	<ul style="list-style-type: none"> Total energy consumption (in Joules or multiples) and energy intensity % of energy consumed from renewable sources Energy intensity
2.	Water Footprint	Principle 6 – 3	<ul style="list-style-type: none"> Total water consumption Water consumption intensity
		Principle 6 – 4	<ul style="list-style-type: none"> Water discharge by destination & level of treatment
3.	Greenhouse (GHG) footprint	Principle 6 – 7	<ul style="list-style-type: none"> Greenhouse gas emissions (Scope 1 & Scope 2 emissions) & its intensity
4.	Embracing circularity – details related to waste management by the entity	Principle 6 – 9	<ul style="list-style-type: none"> Details related to waste generated by the entity (category wise) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method
5.	Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	<ul style="list-style-type: none"> Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
		Principle 3 – 11	Safety related incidents: <ul style="list-style-type: none"> Lost time Injury Frequency Rate (LTIFR) (per one million-person hours worked) Total recorded work-related injuries No. of fatalities High consequence work-related injury or ill-health (excluding fatalities)
6.	Enabling gender diversity in business	Principle 5 – 3(b)	Gross wages paid to females as % of total wages paid by the entity
		Principle 5 – 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
7.	Enabling inclusive development	Principle 8 – 4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India
		Principle 8 – 5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent/on contract) as % of total wage cost
8.	Fairness in Engaging with Customers and Suppliers	Principle 9 – 7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events
		Principle 1 – 8	Number of days of accounts payable
9.	Open-ness of business	Principle 1 – 9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties

Our reasonable assurance engagement was with respect to the financial year ended March 31, 2024 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR/BRSR Core and, therefore, do not express any opinion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information for the financial year ended March 31, 2024 are the BRSR Core – 'Framework for assurance and ESG disclosures for value chain' and BRSR format, issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations') read with SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 ("SEBI Circular") and the Guidance note for BRSR read with National Guidelines for Responsible Business Conduct Issued by Ministry of Corporate Affairs ("BRSR Framework") (hereinafter referred to as 'Criteria').

Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, Identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw, to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

The preparation of the Company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amount and metrics.

We have not been involved in evaluation or assessment of any financial data/performance of the Company. Our opinion on specific BRSR Core indicators (ref- all sections of core indicators where currency; INR has been applied) relies on the third party audited financial reports of the Company. We do not take any responsibility of the financial data reported in the audited financial reports of the Company.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The Firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in

accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

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

- Visited the corporate office at Hyderabad for data and document verification.
- Interviewed senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
- Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Company to support relevant performance disclosures within the Criteria.
- Evaluated the suitability and application of Criteria and that the Criteria have been applied appropriately to the subject matter.
- Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
- Re-performed calculations to check accuracy of claims.
- Reviewed data from independent sources, wherever available.

- Reviewed data, information about sustainability performance indicators and statements in the report.
- Reviewed and verified information/data as per the BRSR Core framework;
- Reviewed accuracy, transparency and completeness of the information/data provided.

Exclusions

Our reasonable assurance scope excludes the following areas, and therefore we do not express an opinion on them:

- Operations of the Company other than those mentioned in the 'Scope of Assurance'.
- Any disclosure other than those mentioned in the Scope above.
- Data and information outside the defined reporting period, i.e., April 1, 2023 to March 31, 2024.
- Aspects of the BRSR attributes and the data/ information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data related to the Company's financial performance, strategy, and other related linkages expressed in the Report.
- The Company's statements that describe expressions of opinion, belief, aspiration, expectation, forward-looking statements, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

- The procedures did not include testing controls or performing procedures relating to checking the aggregation or calculation of data within IT systems.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.
- The assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient, and authentic.

Opinion

Based on the procedures we have performed and the evidences we have obtained, the Identified Sustainability Information included in the BRSR Core for the financial year ended March 31, 2024 are prepared in all material respects, in accordance with the Criteria.

Restriction on use

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

Sharp & Tannan Associates

Chartered Accountants (ICAI Firm Reg. No. 109983W)

Place: Pune
Date: July 18, 2024

CA. Arnob Choudhuri
Partner (Mem No. 156378)