Business Responsibility and Sustainability Report

A SECTION

GENERAL DISCLOSURE

I. Details of the listed entity

1	NSE Symbol	COHANCE	
2	BSE Scrip Code	543064	
3	ISIN	INE03QK01018	
4	Corporate Identity Number (CIN) of the Listed Entity	L24299MH2018PLC422236	
5	Name of the Listed Entity	Cohance Lifesciences Limited (formerly, Suven Pharmaceuticals Limited)	
6	Date of Incorporation	06th November 2018	
7	Registered office address	215 Atrium, C Wing, 8th Floor, 819-821, Andheri Kurla Road, Chakala, Andheri East, Chakala MIDC, Mumbai, Maharashtra 400093	
8	Corporate address	202, A Wing, Galaxy Towers, Plot No 1, Hyderabad Knowledge City TSIIC Raidurg, Hyderabad, Telangana - 500081	
9	E-mail	investorservices@cohance.com	
10	Telephone	+91 40 23549414/ 3311	
11	Website	www.cohance.com	
12	Financial year for which reporting is being done	**Start date**	**End date**
	Current Financial Year	1st April 2025	31st March 2026
	Previous Financial Year	1st April 2024	31st March 2025
	Prior to Previous Financial year	1st April 2023	31st March 2024
13	Name of the Stock Exchange(s) where shares are listed		

Details of the Stock Exchanges

Sr. No.	Name of the Stock exchange	Description of other stock exchange	Name of the Country
1.	National Stock Exchange of India Limited (NSE)	-	India
2.	BSE Limited (BSE)	-	India

14	Paid-up Capital (In ₹)	38,25,67,140
15	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Himanshu Agarwal Whole-Time Director & Chief Financial Officer
	Contact	+91 40-23549414
	E mail	investorservices@cohance.com

16	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 disclosures under this report are made on standalone basis.
17	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes, Reasonable Assurance
18	Name of assessment or assurance provider	

Sr. No.	Company / LLP / Firm Name*	Company ID / LLP ID / Firm Registration No.*	Name of assessment or assurance provider	Designation of assessor or assurer	Date of signing
1.	Sustainability Actions Private Limited	U74999HR2021PTC093811	Saket Sinha	Director	05/08/2026

19	Type of assessment or assurance obtained	Reasonable Assurance for all BRSR data points

II. Products/ Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacture of pharmaceuticals, medicinal chemical and botanical products	95.72%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of pharmaceuticals, medicinal chemical and botanical products	21009	95.72%

III. Operations

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

Location	Number of plants	Number of offices	R&D centres	Total
National	13	2	5	20
International	0	1	0	1

23. Markets served by the entity

A	Number of locations	
	Locations	**Number**
	National (No. of States)	16
	International (No. of Countries)	59
B	What is the contribution of exports as a percentage of the total turnover of the entity?	84%
C	A brief on types of customers	The Company is engaged in the Manufacture and Supply of Formulations, APIs, Drug Intermediates & Fine Chemicals catering to the needs of Global Pharma Industries including Contract Development and Manufacturing Organizations (CDMO). Our customers include the pharmaceutical companies.

IV. Employees

24. Details as at the end of Financial Year

A. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			EMPLOYEES			
1	Permanent (D)	1,228	1,130	92.02%	98	7.98%
2	Other than permanent (E)	0	0	NA	0	NA
3	Total employees(D + E)	1,228	1,130	92.02%	98	7.98%
			WORKERS			
4	Permanent (F)	1,583	1,451	91.66%	132	8.34%
5	Other than permanent (G)	2,240	1,890	84.38%	350	15.63%
6	Total workers (F + G)	3,823	3,341	87.39%	482	12.61%

B. Differently abled Employees and Workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		DIFFERENTLY ABLED EMPLOYEES				
1	Permanent (D)	0	0	NA	0	NA
2	Other than Permanent (E)	0	0	NA	0	NA
3	Total differently abled employees (D + E)	0	0	NA	0	NA
		DIFFERENTLY ABLED WORKERS				
4	Permanent (F)	0	0	NA	0	NA
5	Other than Permanent (G)	0	0	NA	0	NA
6	Total differently abled workers (F + G)	0	0	NA	0	NA

25. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20%
Key Management Personnel	2	0	0%

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

	Turnover rate in current FY (2025-26)		
	Male	Female	Total
Permanent Employees	17.2%	14.6%	17%
Permanent Workers	15.9%	22.3%	16.5%

	Turnover rate in previous FY (2024-25)		
	Male	Female	Total
Permanent Employees	14.0%	14.9%	14.1%
Permanent Workers	15.9%	21.8%	16.4%

	Turnover rate in the year prior to the previous FY (2023-24)		
	Male	Female	Total
Permanent Employees	17%	18.3%	17.1%
Permanent Workers	25.4%	29.3%	25.6%

Note:

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

27. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Cohance Lifesciences Inc., USA	Wholly-owned Subsidiary	100%	No
2.	Sapala Organics Private Limited, India	Subsidiary Company	67.5%	No
3.	NJ Bio Inc, USA	Subsidiary Company	56%	No
4.	NJBIO India Pharmaceutical Private Limited, India	Subsidiary Company	100%[1]	No
5.	NJ Biotherapeutics, LLC, USA	Subsidiary Company	100%[1]	No
6.	Aruka Bio, Inc	Associate Company	39.22% [2]	No

1. Step - down wholly - owned subsidiary Company. Company's subsidiary NJ Bio Inc is holding 100% shares of NJ Bio India Pharmaceuticals Private Limited and NJ Biotherapeutics, LLC.
2. Aruka Bio, Inc., is an associate company of the Company's subsidiary NJ Bio, Inc, therefore a step-down associate of the Company

VI. CSR Details

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

 (ii) Turnover (in ₹ Crore): 2504.43

 (iii) Net worth (in ₹ Crore): 4,267.77

Note: As CSR applicability is assessed based on the preceding financial year's turnover and net worth, the relevant disclosure has been made for FY 2024–25.

VII. Transparency and Disclosure Compliances

29. 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/ NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2025-26)			PY (2024-25)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	https://www.cohance.com/wp-content/uploads/2026/01/Stakeholders-Management-Policy.pdf and https://www.cohance.com/wp-content/uploads/2026/07/Grievance-Redressal-Policy.pdf	0	0		0	0	
Investors (other than shareholders)	Yes		0	0		0	0	
Shareholders	Yes		1	0	Complaint was resolved during the FY	0	0	No complaints were received during the PY
Employees and workers	Yes	https://www.cohance.com/wp-content/uploads/2026/07/Grievance-Redressal-Policy.pdf						
Customers	Yes		0	0		0	0	
Value Chain Partners	Yes		0	0		0	0	
Others	-	-	0	0		0	0	

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

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

Sr. 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.	Energy Management and GHG Emission	Risk	The pharmaceutical sector is a contributor to global greenhouse gas emissions, driven by its highly energy-intensive manufacturing and operational processes. These emissions have far-reaching consequences, including climate change and broader environmental degradation. In response, governments and regulatory authorities worldwide are progressively tightening emissions standards, exposing non-compliant companies to the risk of financial penalties and regulatory sanctions.	To mitigate this risk, the Company has undertaken a range of targeted initiatives aimed at reducing greenhouse gas emissions and optimizing energy consumption. These measures include the installation of on-site solar power generation systems, the replacement of aging equipment with energy-efficient alternatives, the transition from CFL to LED lighting, and the adoption of advanced technologies, among other efforts.	Negative
2.	Water & Wastewater Management	Risk	Water plays an indispensable role in pharmaceutical manufacturing, serving a wide range of purposes including cleaning, formulation, and quality control. Any compromise in water quality poses a significant risk of product contamination, potentially affecting both safety and compliance. Furthermore, pharmaceutical companies operate under stringent regulatory frameworks governing water usage, wastewater disposal, and broader environmental protection, making responsible water management a critical operational priority.	The Company has implemented a comprehensive waste management system and protocol across all its facilities, ensuring compliance with applicable local regulatory requirements and minimizing associated environmental risks. The Company has also adopted a Zero Liquid Discharge (ZLD) program at its manufacturing facilities, except for some sites. At the Vizag facility, wastewater is sent to authorized third-party treatment facilities for appropriate treatment and disposal in accordance with regulatory requirements. From the outset, the Company has placed strong emphasis on the careful and systematic segregation of waste at its source, ensuring responsible handling and management across all waste categories.	Negative

Sr. 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.	Product Quality & Safety	Opportunity	In the pharmaceutical industry, maintaining the highest standards of product quality and safety is of paramount importance. The Company holds certifications across key ISO standards (including ISO 9001, ISO 14001, and ISO 45001) reflecting its commitment to consistent, controlled, and compliant production processes. Complementing these certifications, the Company has implemented robust Quality Management Systems that ensure rigorous oversight and regulation of quality at every stage of product development and manufacturing.	-	Positive
4.	Labour Practices	Opportunity	The Company upholds strong and progressive labour practices to attract and retain skilled professionals in an increasingly competitive talent landscape. It further recognizes and rewards outstanding employee contributions through a variety of incentives, performance bonuses, and structured recognition programs. To safeguard the well-being of its workforce, the Company has instituted and strictly enforces comprehensive safety protocols across all its manufacturing and research facilities, ensuring robust protection against potential occupational hazards.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Materials Sourcing & Efficiency	Risk	The Company depends on imports for its Key Starting Materials (KSM) and Active Pharmaceutical Ingredients (APIs), making it susceptible to supply chain disruptions. Any delays in the procurement of these materials or in production timelines can have a cascading impact on pharmaceutical clients who depend on the Company's services, resulting in project setbacks. Such disruptions not only place strain on client relationships but also risk loss of business opportunities and can significantly undermine the Company's standing and reputation within the industry.	To mitigate the risk, we regularly assess supplier capabilities, financial stability, and contingency plans to ensure their ability to meet demands even during unforeseen circumstances.	Negative
6.	Occupational Health and safety	Risk	The Company, as a responsible corporate citizen, is committed to maintaining a safe workplace free from injuries, accidents, and fatalities. Poor occupational health and safety negatively affects labour productivity and costs, while non-compliance with Health & Safety regulatory standards risks penal actions.	We mitigate risks through comprehensive measures, including ISO 45001 Management systems (health & safety management systems) certification for 5 Research and Formulations manufacturing units. We have developed and implemented strong Health and Safety Systems across all our plants, supported by regular safety training, response management system drills, capacity building sessions, and annual internal and external audits at all facilities.	Negative

B
SECTION
MANAGEMENT AND PROCESS DISCLOSURES

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

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

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No/NA)	Yes, Statutory policies are approved by the Board/Board Committees, as applicable. Other policies are approved by appropriate authority.								
c. Web Link of the Policies, if available*	12, 13, 14, 16, 21, 22, 24, 25, 26, 28, 29, 31, 32	2, 4, 5, 6, 7, 10	1,2, 4, 15,19, 27	9, 11, 18, 19, 20, 21, 22,	15,19, 20, 21,22, 27, 30	2, 3, 4, 5, 6, 7, 8	21	1,15, 17, 19, 23,	5, 10,13, 14, 16, 20
2. Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes, the Company has translated the policies into procedures.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes, these extend to value chain partners wherever it is relevant and to the extent applicable.								

4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 14001:2015 (Environmental Management System) • ISO 45001:2018 (Occupational Health & Safety) • ISO 27001 (Information Security) • ISO 37001 (Anti-Bribery) • ISO 50001:2018 (Energy Management) • ISO 22307 (Food Safety) • SA8000 Standard (Social Accountability) • ISO 20400:2017 (Sustainable Procurement) • ISO 22301:2019 (Business Continuity Management System) • ISO 9001:2015 (Quality Management System)
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	At Cohance, our goals and targets are as follows: 1. Achieve Net Zero greenhouse gas emissions by 2050 2. 15% reduction energy consumption by 2033 3. 50+% of our energy from renewable sources by 2033 4. 25% reduction in water usage by 2033 5. 15% reduction in waste generation by 2033 6. Average 30 hours EHS training by FY 2030 7. Increase Gender Diversity from 8.2% to 15% by 2033 8. Reduce absolute Scope 1 & 2 GHG emissions by 58.8% and Scope 3 GHG emissions by 35.0% by FY2035, and reduce absolute Scope 1, 2 & 3 GHG emissions by 90.0% by FY2050 (Cohance Lifesciences Limited has set Science-Based Targets validated by the Science Based Targets initiative (SBTi), with FY2025 as the base year.)
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company achieved the following goals and targets during the FY 2025-26 (Base year FY 2025): • 16.9 % reduction in total energy intensity per unit of physical output from the base year • Renewable energy consumption improved by 19.03% from the base year • 4.68% reduction in water usage from the base year • Gender diversity at 8.2% • A significant improvement in operational emissions efficiency, with combined Scope 1 and Scope 2 GHG emission intensity per unit of physical output declining by approximately 18.9% compared to the previous year. The Company also reduced its absolute Scope 3 GHG emissions by approximately 6.4%.

*List of the policies-

1. Safety Reward and Consequence Management Policy: https://www.cohance.com/wp-content/uploads/2026/03/SRCM-policy.pdf
2. Process safety and Management Policy: https://www.cohance.com/wp-content/uploads/2026/03/PSM-policy.pdf
3. Energy Policy: https://www.cohance.com/wp-content/uploads/2026/03/Energy-policy.pdf
4. Environment, Health and Safety Policy (EHS): https://www.cohance.com/wp-content/uploads/2026/03/EHS-policy.pdf
5. Pharmaceutical and Environment Policy: https://www.cohance.com/wp-content/uploads/2026/03/Pharmaceuticals-and-environment-polic.pdf
6. Product End-of-Life Policy: https://www.cohance.com/wp-content/uploads/2026/03/End-of-life-policy.pdf
7. Sustainable Procurement Policy: https://www.cohance.com/wp-content/uploads/2026/03/sustainable-procurement-policy.pdf
8. Biodiversity Policy: https://www.cohance.com/wp-content/uploads/2026/03/Biodiversity-policy.pdf
9. Business Continuity Management Policy: https://www.cohance.com/wp-content/uploads/2026/03/BCMS-policy.pdf
10. Customer Health and Safety Policy: https://www.cohance.com/wp-content/uploads/2026/03/Customer-EHS-Policy.pdf
11. Stakeholder Management Policy: https://www.cohance.com/wp-content/uploads/2026/01/Stakeholders-Management-Policy.pdf
12. Anti-Bribery and Anti-Corruption Policy: https://www.cohance.com/wp-content/uploads/2026/03/Antibribery-policy.pdf
13. Data Leak prevention policy: https://www.cohance.com/wp-content/uploads/2025/12/DATA-LEAK-PREVENTION-POLICY.pdf
14. Data privacy and Protection Policy: https://www.cohance.com/wp-content/uploads/2025/12/DATA-PRIVACY-PROTECTION-POLICY.pdf
15. Human resource Security Policy: https://www.cohance.com/wp-content/uploads/2025/12/HUMAN-RESOURCES-SECURITY-POLICY.pdf
16. Information Security Incident Management Policy: https://www.cohance.com/wp-content/uploads/2025/12/INFORMATION-SECURITY-INCIDENT-MANAGEMENT-POLICY.pdf
17. Physical and Environment Security Policy: https://www.cohance.com/wp-content/uploads/2025/12/PHYSICAL-ENVIRONMENTAL-SECURITY-POLICY.pdf
18. Supplier Security Policy: https://www.cohance.com/wp-content/uploads/2025/12/Supplier-security-policy.pdf
19. Human Rights Policy: https://www.cohance.com/wp-content/uploads/2026/07/Human-Rights-Policy.pdf
20. Grievance Redressal Policy : https://www.cohance.com/wp-content/uploads/2026/07/Grievance-Redressal-Policy.pdf
21. Code of conduct: https://www.cohance.com/corporate-governance/
22. Whistle Blower Policy: https://www.cohance.com/wp-content/uploads/2025/11/Whistle-Blower-Policy.pdf
23. Corporate Social Responsibility: https://www.cohance.com/wp-content/uploads/2026/05/CSR-Policy.pdf
24. Code of Conduct under SEBI Insider Trading Regulations: https://www.cohance.com/wp-content/uploads/2025/06/Code-of-Conduct-under-SEBI-Insider-Trading-Regulations.pdf
25. Policy for Determining Material Event or Information : https://www.cohance.com/wp-content/uploads/2026/05/POLICY_.pdf
26. Code of Practices Procedures for fair disclosure of UPSI: https://www.cohance.com/wp-content/uploads/2025/06/Code-Of-Practices-Procedures-For-Fair-Disclosure-Of-UPSI.pdf
27. Remuneration Policy: https://www.cohance.com/wp-content/uploads/2025/06/Remuneration_Policy.pdf
28. Policy on Related Party Transactions: https://www.cohance.com/wp-content/uploads/2025/06/Policy-on-materiality-of-RPT-and-dealing-with-RPT.pdf
29. Dividend Distribution Policy : https://www.cohance.com/wp-content/uploads/2025/06/dividend-distribution-policy.pdf
30. Child Labour Prohibition & Remediation Policy : https://www.cohance.com/wp-content/uploads/2026/07/Child-Labour-Prohibition-Remediation-policy.pdf
31. Policy for Archival of Documents and Information : https://www.cohance.com/wp-content/uploads/2025/06/POLICY_FOR_ARCHIVAL_OF_DOCUMENTS_AND_INFORMATION_SPL.pdf
32. Policy for Determining Material Subsidiaries : https://www.cohance.com/wp-content/uploads/2025/10/POLICY_FOR_DETERMINING_MATERIAL_SUBSIDIARIES_SPL_.pdf

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

   At Cohance Lifesciences Limited, sustainability is an integral part of our business strategy and long-term value creation. As a science-driven pharmaceutical company, we recognise our responsibility to operate ethically, protect the environment, ensure the well-being of our employees, and create value for all stakeholders while delivering high-quality products to customers across global markets.

   FY 2025-26 marks a significant milestone for the Company as the first reporting year following the integration of multiple entities under the Cohance Lifesciences platform. During the year, we focused on harmonising our governance framework, strengthening sustainability reporting processes, and aligning our operations with the requirements of the SEBI Business Responsibility and Sustainability Reporting (BRSR) framework.

   As we continue our sustainability journey, we recognize that the pharmaceutical industry faces evolving ESG challenges, including climate change, efficient resource utilization, responsible water management, waste minimization, supply chain resilience, regulatory compliance, and increasing stakeholder expectations for transparency. We remain committed to proactively addressing these challenges by embedding sustainability considerations into our business decisions and operational practices.

   Our key sustainability priorities include:

   - Enhancing environmental performance through efficient energy and water management, waste reduction, and responsible emissions management.
   - Strengthening governance through ethical business conduct, compliance, data privacy, and robust risk management practices.
   - Promoting a safe, diverse, inclusive, and engaging workplace while investing in employee development and well-being.
   - Building responsible and sustainable supply chains by engaging with suppliers on ESG expectations.
   - Creating long-term value for communities through responsible corporate citizenship and social initiatives.

   During the reporting year, the Company continued to strengthen its ESG governance by implementing policies and management systems aligned with applicable regulations and global best practices. We maintained our focus on environmental compliance, occupational health and safety, product quality, business ethics, and stakeholder engagement while enhancing the quality and reliability of sustainability-related data across the organization.

   Going forward, Cohance remains committed to continuously improving its ESG performance, strengthening disclosures, and integrating sustainability into strategic decision-making. We believe that responsible business practices are fundamental to building a resilient organization and creating sustainable value for our shareholders, employees, customers, business partners, communities, and the environment.

   We thank all our stakeholders for their continued trust, partnership, and support as we advance our sustainability journey.

   - Himanshu Agarwal Whole-time Director and CFO

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

   The Board has been entrusted with the highest authority to oversee and implement the Business Responsibility Policies.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues?

   If yes, provide details.

   The company employs a two-tier ESG governance structure designed to drive strategic vision while ensuring effective implementation:

ESG Steering Committee: Our ESG agenda is driven by the Steering Committee, comprising top-tier leadership including the CEO, Executive Chairman, and other senior management. As the central governing force, this committee ensures our strategic vision remains closely aligned with our sustainability goals, integrating governance seamlessly into every level of decision-making.

ESG Implementation Task Force: Operationalizing our strategic vision, this cross-functional team comprises site leaders and functional heads who execute ESG initiatives on the ground. Meeting quarterly, the Task Force addresses location-specific ESG challenges, monitors implementation progress, and drives operational excellence across all our facilities.

This integrated approach ensures that our ESG strategy translates into tangible results, with clear accountability at both strategic and operational levels.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									Periodically								
Description of other committee for performance against above policies and follow up action	Department heads									On a need basis								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Directors / Audit Committee / Risk Management Committee / Board, wherever applicable									Periodically / Quarterly								
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	Department Heads									On a need basis								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).

P1	P2	P3	P4	P5	P6	P7	P8	P9
All of the Company's policies undergo internal evaluation and are formulated through comprehensive research and detailed consultations, taking into consideration the best practices adopted by organizations across the industry.								

If Yes, Provide name of the agency:

NA

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

C SECTION PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 : Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	4	The Board of Directors and KMPs of the Company are periodically apprised, as part of the Board processes, on matters relating to the business, strategy, risks, key regulatory changes and compliance requirements.	100%
Employees other than BoD and KMPs Workers	6,707	• Code of conduct • Prevention of Sexual Harassment at the Workplace • Whistle Blower Mechanism • Safety Awareness • EHS ,HR and skill development	100%

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

Monetary

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

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Compounding fee	1	Reserve Bank of India	8,29,88,900/-	Prior to its merger with the Company, erstwhile Cohance Lifesciences Limited ("Erstwhile Cohance") had filed an application dated January 23, 2025 pursuant to the post-facto approval from the Department of Pharmaceuticals, Government of India. The compounding application was with respect to alleged violation of the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 in connection with certain foreign investments in ZCL Chemicals Limited ("ZCL") in 2021, which was the predecessor to Erstwhile Cohance. ZCL merged with Erstwhile Cohance with effect from February 1, 2024. Subsequently, Erstwhile Cohance merged with the Company with effect from May 1, 2025. The compounding application was made by Erstwhile Cohance and upon the merger of the Erstwhile Cohance with the Company, the Company is the successor and has therefore paid the compounding fee as per the order of the Reserve Bank of India.	No

Non- Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

Sr. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	No Appeal/Revision filed.	

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

Yes, the Company remains firmly committed to ethical business conduct, operational transparency, and regulatory compliance. A comprehensive Anti-Bribery and Anti-Corruption Policy is in place, prohibiting unethical practices and ensuring adherence to domestic and global regulatory standards. During FY 2025-26, one complaint relating to bribery/corruption was received through the Company's ethics reporting mechanism. The complaint was duly investigated in accordance with the Company's established procedures and was not substantiated. Accordingly, no disciplinary or legal action was taken. Periodic risk assessments across all operational areas revealed no significant risk exposures.

As part of our zero-tolerance stance, all employees are mandated to complete a dedicated training module available on the Company's e-learning platform. Looking ahead, the Company continues to strengthen its compliance framework through proactive monitoring, policy reinforcement, and stakeholder education. The Company is also progressing towards ISO 37001:2025 Anti-Bribery Certification, with 100% of its sites covered under ethics certification, leveraging technology to uphold ethical oversight across its value chain and reaffirming its commitment to principled and sustainable growth.

The web-link of the policy is provided below:

https://www.cohance.com/wp-content/uploads/2026/03/Antibribery-policy.pdf

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

	FY (2025-26)	PY (2024-25)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY (2025-26)		PY (2024-25)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	No complaints were received during the year	Nil	No complaints were received during the year
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	No complaints were received during the year	Nil	No complaints were received during the year

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. During the financial year 2025-26, there were no instances of fines, penalties, or enforcement actions initiated by any regulatory authority, law enforcement agency, or judicial institution against the Company in relation to matters of corruption or conflicts of interest.

8. Number of days of accounts payables

₹ Crore

	FY (2025-26)	PY (2024-25)
i) Accounts payable x 365 days	94,954.75	94,637.20
ii) Cost of goods/services procured	1,195.66	1323.67
iii) Number of days of accounts payables	79 Days	72 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

₹ Crore

Parameter	Metrics	FY (2025-26)	PY (2024-25)
Concentration of Purchases	a. i) Purchases from trading houses	285.00	251.44
	ii) Total purchases	1,128.8	919.28
	iii) Purchases from trading houses as % of total purchases	25.25%	27.35%
	b. Number of trading houses where purchases are made	37	49
	c. i) Purchases from top 10 trading houses	119.62	84.10
	ii) Total purchases from trading houses	285.00	251.44
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	41.97%	33.45%

Parameter	Metrics	FY (2025-26)	PY (2024-25)
*Concentration of Sales	a. i) Sales to dealer / distributors	NA	NA
	ii) Total Sales	NA	NA
	iii) Sales to dealer / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. i) Sales to top 10 dealers / distributors	NA	NA
	ii) Total Sales to dealer / distributors	NA	NA
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	NA	NA

Parameter	Metrics	FY (2025-26)	PY (2024-25)
Share of RPTs in	a. i) Purchases (Purchases with related parties)	0.04	0
	ii) Total Purchases	1,128.8	0
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.0035%	NA
	b. i) Sales (Sales to related parties)	0.05	0
	ii) Total Sales	2030.5	0
	iii) Sales (Sales to related parties as % of Total Sales)	0.0023%	NA
	c. i) Loans & advances given to related parties	0.75	10.28
	ii) Total loans & advances	24.85	35.63
	iii) Loans & advances given to related parties as % of Total loans & advances	3.02%	28.85%
	d. i) Investments in related parties	NA	NA
	ii) Total Investments made	NA	NA
	iii) Investments in related parties as % of Total Investments made	NA	NA

*Not Applicable. The Company does not have any dealers or distributors. Sales are undertaken directly with customers; accordingly, the disclosure relating to concentration of sales through dealers/distributors is not applicable.

Leadership Indicators

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

Awareness programmes conducted for value chain partners on any of the Principles during the financial year			
Sr. No.	**Total number of awareness programmes held**	**Topics / principles covered under the training**	**Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes**
1.	2	Sustainable procurement, code of conduct, supplier code of conduct, ESG, safety awareness,	93%

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?**

If Yes, provide details of the same.

Yes. The Company's Code of Conduct lays down guidance for dealing with situation of conflict-of-interest of the Directors and senior management. Further, as part of the Board governance, in case any director is getting appointed or associated with any new organisation, such director makes disclosure of his association with the new organisation to the Company. The director's disclosures are also placed before the Board for review and taking record of the same.

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

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY (2025-26)	PY (2024-25)	Details of improvements in environmental and social impacts
R & D	44%	100%	R&D investments were directed towards process optimisation and resource-efficient manufacturing initiatives aimed at improving operational efficiency and reducing the environmental footprint of production processes. These initiatives included optimisation of reaction parameters, cycle times and parallel processing to enhance manufacturing throughput while reducing energy consumption and associated emissions. Such process improvements support the Company's broader objective of integrating sustainability considerations into product and process development.
Capex	41%	-	Capital expenditure was strategically directed towards capacity expansion incorporating technology upgrades and sustainability-driven initiatives. Key investments included renewable energy infrastructure, transition to lower-carbon energy sources, Zero Liquid Discharge (ZLD) systems, energy-efficient utilities and improved resource-recovery systems across manufacturing facilities. Initiatives such as solar power installations, biomass-based boilers, Green Steam through waste-heat recovery, energy-efficient equipment and improved steam condensate recovery have contributed to reducing GHG emissions, energy intensity and freshwater dependency, while enhancing resource efficiency and operational resilience.

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

Yes, the Company's approach to sustainable sourcing is governed by its Sustainable Procurement Policy (SPP), which is firmly aligned with the 2030 Agenda, Sustainable Development Goals (SDGs), and ISO 20400:2017. Reinforced by a dedicated Supplier Code of Conduct (SCoC), the policy embeds environmental, social, ethical, and traditional performance criteria into a comprehensive supplier evaluation framework, ensuring that sustainable sourcing principles are upheld across the entire supply chain ecosystem.

As part of its sustainable sourcing commitments, 100% of new suppliers, vendors, and contractors during the reporting period underwent mandatory pre-onboarding screenings. These screenings covered two key dimensions-Environmental Screening, which assessed adherence to sustainable practices and regulatory compliance and Social Screening, which evaluated human rights safeguards, child and forced labour standards, and health and safety protocols. This rigorous process ensures that all supply chain partners operate in alignment with the principles of the Company's Code of Conduct while maintaining robust compliance monitoring systems.

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

100%

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) :** The Company manages plastic packaging waste in accordance with the applicable Extended Producer Responsibility (EPR) requirements. Plastic waste covered under EPR is collected and channelised through authorised recyclers/waste processors in accordance with applicable regulatory requirements. The Company complies with its EPR obligations and undertakes appropriate measures for the environmentally responsible recycling and/or disposal of plastic packaging waste.

(b) E-waste: Not Applicable. The Company's products do not generate e-waste at the end of their life cycle. Therefore, no process for reclaiming e-waste from customers or end users is applicable.

(c) Hazardous waste : The Company has not established a product take-back or reclamation mechanism for hazardous waste arising from products at the end of their life cycle. Hazardous waste generated from the Company's manufacturing operations is managed separately in accordance with applicable regulatory requirements and is disposed of and/or sent for recycling or treatment through authorised waste handlers/recyclers, as applicable.

(d) other waste : The Company has not established a formal mechanism for reclaiming other waste arising from its products at the end of their life cycle. Other waste generated during the Company's operations is appropriately segregated and managed through authorised waste handlers/recyclers, wherever applicable, in accordance with applicable regulatory requirements.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

Yes

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes. The Company's waste collection and management practices are aligned with the Extended Producer Responsibility (EPR) plan submitted to the relevant Pollution Control Board(s). The Company ensures compliance with applicable EPR regulations through the collection, channelization, recycling, and disposal of covered waste streams in accordance with regulatory requirements.

If not, provide steps taken to address the same.

Not applicable

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)?

Yes.

If yes, provide details

The entity conducted Life Cycle Perspective/Assessments (LCA)

Sr. No.	NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
1.	21001	Calcium Acetate	2.20%	Cradle to Gate	No	No	NA
2.	20219	Methyl-2-(Chloromethyl Phenyl)-3-Methoxy-2-Acrylate (MCPMA)	7.89%	Cradle to Gate	No	No	NA
3.	21001	(2-Chloro-5-Iodophenyl) (4-Fluorophenyl) Methanone	5.47%	Cradle to Gate	No	No	NA
4.	21001	Iron Sucrose complex	0.012%	Cradle to Gate	No	No	NA
5.	21001	Doxofylline	1.26%	Cradle to Gate	No	No	NA
6.	21001	Meditomedine	0.51%	Cradle to Gate	No	No	NA

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.**

Action taken to mitigate significant social or environmental concerns and/or risks arising from production or disposal of products / services		
Name of Product / Service	**Description of the risk / concern**	**Action Taken**
	No notable social or environmental issues and/or risks have been identified through the Life Cycle Perspective/Assessment (LCA).	

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).**

Percentage of recycled or reused input material to total material (by value) used in production or providing services		
Indicate input material	**Recycled or re-used input material to total material**	
	FY (2025-26)	**PY (2024-25)**
Not applicable, as the Company is engaged in the pharmaceutical business and cannot use recycled or reused input materials in its manufacturing process.		

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

	FY (2025-26)			**PY (2024-25)**		
	Re-Used	**Recycled**	**Safely Disposed**	**Re-Used**	**Recycled**	**Safely Disposed**
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-

	Name Of Other Waste	**PY (2025-26)**			**PY (2024-25)**		
		Re-Used	**Recycled**	**Safely Disposed**	**Re-Used**	**Recycled**	**Safely Disposed**
Other waste	-	-	-	-	-	-	-

Note: The Company operates in the pharmaceutical manufacturing sector and has not established any formal product take-back, reclamation program for products or packaging at the end of their life cycle. Accordingly, no products, packaging materials, e-waste, plastics, or hazardous waste were reclaimed from customers or end users during FY 2025-26 or FY 2024-25 for reuse, recycling, or safe disposal.

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

Indicate product category	**Reclaimed products and their packaging materials as % of total products sold in respective category**
Nil	

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,130	1,130	100%	1,130	100%	0	0%	1,130	100%	0	0%
Female	98	98	100%	98	100%	98	100%	0	0%	0	0%
Total	**1,228**	**1,228**	**100%**	**1,228**	**100%**	**98**	**7.98%**	**1,130**	**92.02%**	**0**	**0%**
Other than permanent employees											
Male	0	0	NA	0	NA	0	NA	0	NA	0	NA
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	**0**	**0**	**NA**	**0**	**NA**	**0**	**NA**	**0**	**NA**	**0**	**NA**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,451	1,451	100%	1,451	100%	0	0%	1,451	100%	0	0%
Female	132	132	100%	132	100%	132	100%	0	0%	0	0%
Total	**1,583**	**1,583**	**100%**	**1,583**	**100%**	**132**	**8.34%**	**1,451**	**91.66%**	**0**	**0%**
Other than permanent workers											
Male	1,890	1,890	100%	1,890	100%	0	0%	0	NA	0	NA
Female	350	350	100%	350	100%	350	100%	0	NA	0	NA
Total	**2,240**	**2,240**	**100%**	**2,240**	**100%**	**350**	**15.63%**	**0**	**NA**	**0**	**NA**

Note: Laborers employed through contractors and their subcontractors have been classified as workers. These workers are not on the direct payroll of the Company.

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

₹ Crore

	FY (2025-26)	PY (2024-25)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	23.19	23.19
ii) Total revenue of the company	2,075.23	2,569.27
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	1.12%	0.90%

2. Details of retirement benefits

Benefits	FY (2025-26)			PY (2024-25)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	26%	100%	Yes	3%	100%	Yes

Others – Please specify

Details of Other Retirement benefits

Sr. No	Name of Benefits	FY (2025-26)			PY (2024-25)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/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.)
-	-	-	-	-	-	-	-

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

The Company's premises and offices are accessible to employees and workers with disabilities. We maintain a 'Policy on Rights of Persons with Disabilities' within our HR Manual, providing comprehensive physical, psychological, and other support to enable individuals with benchmark disabilities to perform daily activities independently and make informed decisions while accessing facilities and participating in all areas of life including education, employment, family and community life, and treatment and therapy.

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

Yes. The Company has a Policy on Equal Opportunity of Employment, which promotes equal employment opportunities and aims to ensure a workplace free from discrimination, including for persons with disabilities, in line with applicable statutory requirements, including the Rights of Persons with Disabilities Act, 2016.

web-link: https://www.cohance.com/wp-content/uploads/2026/07/Policy-on-Equal-Opportunity-of-Employment.pdf

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

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

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

Yes

If yes, give details of the mechanism in brief.	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The Company has established effective mechanisms to address and resolve grievances that may arise within the organization. **1. Grievance Redressal Policy** The Grievance Redressal Policy provides a defined and structured process for employees to raise concerns or complaints, ensuring fair, unbiased, and timely resolution. This policy upholds a respectful and inclusive workplace by guaranteeing that every concern is thoroughly heard, investigated, and addressed in a transparent manner. **2. Open-Door Policy** The Open-Door Policy fosters a culture of transparency and approachability by encouraging employees to freely share their ideas, suggestions, or grievances directly with their superiors or senior management. This policy ensures that employees can voice their concerns without any fear of retaliation, strengthening trust and open communication across all levels of the organization.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY (2025-26)			PY (2024-25)		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**1,228**	**0**	**0%**	**1,325**	**0**	**0%**
Male	1,130	0	0%	1,217	0	0%
Female	98	0	0%	108	0	0%
Total Permanent Workers	**1,583**	**0**	**0%**	**1,699**	**0**	**0%**
Male	1,451	0	0%	1,544	0	0%
Female	132	0	0%	155	0	0%

8. Details of training given to employees and workers:

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F / D)
					Employees					
Male	1,130	1,130	100%	1,130	100%	1,217	1,217	100%	1,217	100%
Female	98	98	100%	98	100%	108	108	100%	108	100%
Total	**1,228**	**1,228**	**100%**	**1,228**	**100%**	**1,325**	**1,325**	**100%**	**1,325**	**100%**
					Workers					
Male	3,341	3,341	100%	3,341	100%	3,566	3,566	100%	3,566	100%
Female	482	482	100%	482	100%	506	506	100%	506	100%
Total	**3,823**	**3,823**	**100%**	**3,823**	**100%**	**4,072**	**4,072**	**100%**	**4,072**	**100%**

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
			Employees			
Male	1,130	1,130	100%	1,217	1,170	96.14%
Female	98	98	100%	108	104	96.30%
Total	**1,228**	**1,228**	**100%**	**1,325**	**1274**	**96.15%**
			Workers			
Male	3,341	1,451	43.43%	3,566	1,485	41.64%
Female	482	132	27.39%	506	144	28.46%
Total	**3,823**	**1,583**	**41.41%**	**4,072**	**1,629**	**40.00%**

Note: Other than permanent workers are engaged on a contractual basis. The company doesn't maintain the performance and career development reviews for this category of workers.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No/ NA). yes, the coverage such system?

Yes, an occupational health and safety management system (OHSMS) has been implemented by the entity. The coverage of the occupational health and safety management system (OHSMS) is as follows:

- The company has implemented an Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001:2018 standard in 100% of its manufacturing facilities and Corporate Office.
- 100% of employees and workers are covered under the OHSMS.
- 100% of operational sites were assessed for health and safety risk assessment during the reporting period.
- The company has an Environment, Health and Safety (EHS) Policy that reflects its commitment to a safe, healthy, and secure work environment.
- A dedicated Safety Committee (comprising management and workforce representatives) meets quarterly to review safety matters.

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

The entity uses the following approaches for routine and non-routine hazard identification and risk assessment:

- **For both routine and non-routine activities:** The company conducts Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA). These are performed periodically by trained EHS personnel and line supervisors, with annual reviews to ensure continued relevance. Each hazard is assessed for likelihood and potential severity, guiding the implementation of appropriate control measures.
- **For complex or non-routine processes:** The entity performs Hazard and Operability Study (HAZOP) to identify, evaluate, and mitigate design-related risks and operational vulnerabilities. This is a systematic, team-based approach used for non-routine or high-risk scenarios.
- **Before commissioning any new facility or process (non-routine start-up):** A Pre-Startup Safety Review (PSSR) is conducted to verify operational readiness and compliance with safety standards. Independent assessments from external agencies are also used to align with international best practices.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?

Yes, the entity has processes for workers to report work-related hazards and to remove themselves from such risks.

- **Reporting channels:** We have established multiple channels for employees and workers to report hazards and unsafe conditions, including hazard reporting forms, safety suggestion boxes, and direct communication with safety officers or supervisors. We also support anonymous reporting to encourage open and honest feedback.
- **Right to remove from risk:** Workers are empowered to stop or remove themselves from any activity they perceive as unsafe or harmful to their health.
- **Non-retaliation policy:** In line with our non-retaliation policy, workers are assured protection from any form of reprisal or disciplinary action when reporting concerns in good faith.

These provisions are reinforced through awareness sessions and toolbox talks.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, we support non-occupational healthcare through comprehensive medical insurance, health camps, doctor consultations, and reimbursement programs. We organize health awareness campaigns focusing on nutrition, stress management, and lifestyle-related diseases, addressing risks like smoking, unhealthy diet, and stress through wellness initiatives including canteen healthy food options, yoga sessions, mental wellness workshops, and health screenings for early detection of lifestyle diseases.

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

Safety Incident/Number	Category*	FY (2025-26)	PY (2024-25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*including in the contract workforce

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

The entity has implemented an ISO 45001-certified occupational health and safety management system covering 100% of its manufacturing facilities and corporate office, along with all employees and workers. It identifies work-related hazards through HIRA, JSA, HAZOP, and pre-startup safety reviews, and empowers workers to report unsafe conditions or remove themselves from risks without retaliation. Safety training is provided to 100% of the workforce, covering PPE, fire safety, chemical handling, and emergency response. Round-the-clock health centres, periodic medical check-ups, wellness programs, and non-occupational healthcare services (insurance, health camps) further ensure a safe and healthy workplace.

The Company has implemented several robust measures to strengthen emergency preparedness and enhance organizational resilience across all its operations. These include a site-specific emergency response plan tailored to various scenarios, and the installation of comprehensive fire safety equipment such as extinguishers, fire blankets, smoke detectors, manual call points (MCPs), alarm panels, modular fire systems, sprinklers and nitrogen blanketing systems.

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

	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	No complaints were received during the year	Nil	Nil	No concerns or complaints were raised during the previous year.
Health & Safety	Nil	Nil		Nil	Nil	

14. Assessments for the year:

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

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

The Company continued to strengthen its health and safety management practices through compliance with applicable regulations, regular safety monitoring, and preventive measures. As a result, no safety-related incidents were reported during the year, and no significant risks or concerns were identified that required corrective action.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N)	Yes
(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 established comprehensive oversight mechanisms to guarantee that all value chain partners adhere to statutory deduction and deposit regulations through the following strategic initiatives:

- Ethical Standards Integration: Operating under SA 8000 certification framework that establishes comprehensive social responsibility benchmarks across our supply network.
- Contractual Safeguards: Embedding legal compliance provisions within all vendor/partner agreements to mandate adherence to statutory requirements.
- Documentation Oversight: Systematic gathering and authentication of statutory payment proofs, filing records, and financial transaction validations from partners.
- Verification Protocols: Conducting regular compliance assessments through either in-house audit teams or independent third-party examination bodies.

- Partner Accountability: Requiring formal compliance attestations and certification declarations from all value chain participants.
- Capacity Building: Delivering educational programs and compliance orientation to enhance partners' understanding of legal obligations and reporting requirements.
- Enforcement Actions: Implementing corrective measures including financial penalties and agreement termination for partners failing to meet statutory compliance standards.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Employees	0	0	0	0
Workers	0	0	0	0

Note: No employees or workers suffered any high-consequence work-related injury, ill-health, or fatality during the reporting period. Accordingly, no rehabilitation or placement in suitable employment was required for affected employees/workers or their family members.

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/ NA)

Yes. Transition assistance programmes are available, as appropriate, to facilitate continued employability and support the management of career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	62%
Working Conditions	62%

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.

Based on the assessments conducted, no significant health and safety risks or concerns were identified among value chain partners. Wherever opportunities for improvement were observed, feedback and recommendations were provided to the respective value chain partners, and necessary corrective actions were initiated by them to strengthen health and safety practices and working conditions.

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

Essential Indicators

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

Stakeholders are identified on the basis of their relevance, interests, and the degree to which they are directly or indirectly impacted by the Company's operations and business activities.

Stakeholders are subsequently prioritised and ranked according to their level of influence, scope of impact, urgency of ESG-related concerns, and the extent of their responsibility in relation to the Company's operations.

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Employees and Workers	No	• Direct Interactions • Employee engagement/ feedback surveys • Performance Management • Employee well-being programmes • Learning and development programmes • Grievance Redressal Mechanism	-	Annually/ Monthly meetings	-	Employees play a pivotal role in enriching internal communication and enhancing workplace satisfaction by contributing valuable ESG-driven insights. Their active engagement and strategic execution foster a strong culture of ownership and motivation, ultimately driving productivity, business competitiveness, and sustained market leadership. Key topics are as follows: • Occupational Health and Safety • Fair Remuneration and equal opportunities • Employee well-being • Skill development and career growth opportunities.

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
2.	Suppliers and Vendors	No	• Emails and Meetings • Onboarding process • Supplier Audits • Supplier assessment • Training workshops and seminars	-	Annually	-	The Company fosters meaningful collaboration and responsible sourcing practices to build resilient, efficient, and sustainable supply chains. Supplier partnerships form an integral part of the value chain, providing critical insights into operational dependencies and challenges, while ensuring consistent material availability, competitive pricing, and seamless execution across all operations. Key topics are as follows: • Timely payments andGrievance mechanism • Long-term partnerships • Capacity building

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
3.	Investors and Shareholders	No	• Investor meets • Annual General Meetings • Periodic declarations on performance • Email • Earnings calls • Website • Press releases • Newspaper advertisement	-	Annual, Quarterly, Need basis	-	By providing essential financial capital and fostering a foundation of trust, transparency, and goal alignment, stakeholders play a pivotal role in driving long-term business growth. Their sustained financial support and confidence in the Company's vision are instrumental in securing organizational stability and ensuring enduring value creation. Key topics are as follows: • Economic and ESG performance • Long-term growth • Better return on investment • Debt servicing

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4.	Government and Regulators	No	• Policy Advocacy • Direct interaction • Annual Reports	-	Annual, Quarterly, Need basis	-	By facilitating regulatory compliance, shaping proactive policies, and cultivating strong partnerships with regulatory bodies, stakeholders play a key role in minimizing legal risks and enhancing the Company's reputation. Their collective efforts contribute to establishing a favourable regulatory regime that supports and sustains long-term industry growth. Key topics are as follows: • Compliance • Revenue Taxes Community development

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
5.	Customers	No	• Direct Communication One–on–One interaction Emails • Seminars • Customer feedback surveys • Website • Electronic and print media • Customer grievance redressal mechanism	-	Annually, Need basis	-	Cohance Lifesciences places customers at the heart of its operations, leveraging a thorough understanding of their preferences, continuous feedback mechanisms, and customised service delivery to foster satisfaction and long-term loyalty. As a cornerstone of revenue generation and sustainable growth, customers are integral to the Company's enduring success. Key topics are as follows: • Customer Health and Safety • Planned Maintenance Modernization and upgradation

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
6.	Community Members	Yes	• Meetings • Direct Interactions Community events • Interactions with NGO partners and Communities • Need assessment • Community development programs • Outcome assessment Grievance Mechanism • Advertisements • Publications • CSR Report • Integrated Annual Report and • Sustainability Report	-	Need based	-	The Company's commitment to inclusive growth and proactive community engagement enables it to build enduring relationships and secure a social license to operate. This approach not only generates goodwill but also reinforces the Company's sustainability and long-term viability as a responsible corporate citizen. Key topics are as follows: • Employment and industry relation • Resource availability • Support in utilization of ecosystem services • Healthcare support

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
7.	Peer Companies	No	• Industry Conferences	-	Need based	-	Collaboration with industry peers strengthens the Company's competitive edge by enabling meaningful performance benchmarking and ensuring that its practices consistently meet or surpass prevailing industry standards. Key topics are as follows: • Standard setting pressure • Environmental innovation race • Social responsibility comparison • ESG Collaboration opportunities • Reputational alignment

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
8.	Industry Partners	No	• Seminars • Conferences • Industry expos Interviews • Reports and Newsletters	-	Need based	-	Industry partners play a pivotal role in advancing ESG value creation by fostering innovation, establishing sector-wide benchmarks, and driving collaborative solutions for sustainability and ethical governance. Their active involvement strengthens accountability, amplifies collective impact, and ensures that the Company's ESG commitments are effectively reflected and resonated across the entire value chain. Key topics are as follows: • Sustainable operations • Fair labour and Human rights • Community impacts • Corporate Transparency Ethical Governance

Leadership Indicators

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

   The Company has established a structured stakeholder engagement process to identify and assess key economic, environmental, and social topics. Feedback received from various stakeholder groups is evaluated and discussed with relevant functional heads to determine material issues. Significant matters requiring strategic oversight are communicated to the Board or relevant Board Committees through periodic reports and presentations. These topics are reviewed during Board and Committee meetings, ensuring that stakeholder perspectives are incorporated into decision-making and governance processes.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.**

   If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

   Yes.The Company follows a structured stakeholder engagement process to identify, assess, and manage material environmental and social topics. Inputs are gathered from key stakeholder groups, including employees, customers, suppliers, investors, regulators, and local communities, through various channels such as meetings, surveys, feedback mechanisms, and digital platforms.

   The insights obtained from these engagements are incorporated into the Company's policies, strategies, and operational activities. For instance, stakeholder feedback has contributed to strengthening initiatives related to environmental management, ethical business practices, employee health and safety, diversity and inclusion, and community development. The outcomes of these consultations are considered while reviewing ESG priorities, setting sustainability objectives, and implementing improvement measures. Regular communication and transparent disclosures ensure that stakeholder expectations are addressed and integrated into the Company's long-term sustainability and business strategy.

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

   The Company engages with local communities, including vulnerable and marginalized groups, through consultations and interactions conducted as part of its CSR activities. Based on the feedback received, initiatives are undertaken in areas such as education, healthcare, livelihood, and environmental sustainability to address identified community needs.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,228	1,228	100%	1,325	1,325	100%
Other than permanent	0	0	NA	0	0	NA
Total Employees	**1,228**	**1,228**	**100%**	**1,325**	**1,325**	**100%**
Workers						
Permanent	1,583	1,583	100%	1,699	1,699	100%
Other than permanent	2,240	2,240	100%	2,373	2,373	100%
Total Workers	**3,823**	**3,823**	**100%**	**4,072**	**4,072**	**100%**

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

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,130	0	0%	1,130	100%	1,217	0	0%	1,217	100%
Female	98	0	0%	98	100%	108	0	0%	108	100%
Other than Permanent										
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
Workers										
Permanent										
Male	1,451	0	0%	1,451	100%	1,544	0	0%	1,544	100%
Female	132	0	0%	132	100%	155	0	0%	155	100%
Other than Permanent										
Male	1,890	378	20%	1,512	80%	2,022	0	0%	2,022	100%
Female	350	70	20%	280	80%	351	0	0%	351	100%

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

a. Median remuneration / wages:

₹ Crore

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	0.30	2	0.15
Key Managerial Personnel	2	11.22	0	NA
Employees other than BoD and KMP	1,128	0.1036938	98	0.10
Workers	1,451	0.0508004	132	0.0378132

b. Gross wages paid to females:

	FY (2025-26)	PY (2024-25)
Gross wages paid to females	19.71	19.91
Total wages	299.33	307.71
Gross wages paid to females (Gross wages paid to females as % of total wages)	6.58%	6.47%

Note: The wages disclosed above pertain only to employees and workers directly employed by the Company. Contractual workers engaged through third-party contractors are excluded from this disclosure.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?(Y/N)

Yes. The Company has a Works Committee under its Direct Touch Initiative, which serves as the focal point for addressing human rights impacts and concerns arising from or linked to its business operations. The Head of the Works Committee is responsible for overseeing the identification, review, and resolution of human rights-related issues and ensuring appropriate remedial actions are taken wherever necessary.

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

The Company has established structured internal mechanisms to redress grievances related to human rights issues and to promote a fair, respectful, and inclusive workplace.

The Human Resources Manual encompasses a Grievance Redressal Policy and an Open Door Policy. The Grievance Redressal Policy provides a formal framework for employees to raise concerns, ensuring that all complaints are addressed in a fair, unbiased, and timely manner.

The Open Door Policy complements this framework by fostering a culture of transparency and approachability, enabling employees to directly communicate their concerns, suggestions, or grievances to their supervisors or senior management without fear of retaliation.

Further, the Company has established defined reporting channels, supported by designated personnel and committees responsible for overseeing the grievance redressal process. Awareness regarding these mechanisms is ensured through regular communication and training initiatives, enabling employees to effectively access and utilise these channels.

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

	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	One complaint of sexual harassment was received during the reporting period and was resolved within the year. No cases were pending as at the end of the reporting period.	0	0	No complaints were received during the reporting period.
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

	FY (2025-26)	PY (2024-25)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
ii) Average number of female employees/workers at the beginning of the year and as at end of the year	247	Nil
iii) Complaints on POSH as a % of female employees / workers	0.40%	Nil
iv) Complaints on POSH upheld	1	Nil

Note: During FY 2025-26, one complaint was received under the POSH Act. The complaint was investigated by the Internal Committee, appropriate action was taken based on the findings, and the case was subsequently closed.

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

The Company has established mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment, ensuring a safe and secure reporting environment.

The Company's policies, including the Grievance Redressal Policy and Open Door Policy, promote a culture of transparency, confidentiality, and non-retaliation. Employees are encouraged to report concerns without fear of victimisation, discrimination, or retaliation.

All complaints are handled with strict confidentiality, and access to information is restricted to authorised personnel involved in the investigation process. The Company ensures that any form of retaliation against complainants is strictly prohibited and subject to disciplinary action.

Further, designated personnel and committees oversee the grievance redressal process to ensure fair, unbiased, and timely resolution of complaints, while safeguarding the rights and well-being of the complainant.

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

Yes. Human rights requirements form an integral part of the Company's business agreements and vendor onboarding process. As part of onboarding, suppliers are required to acknowledge and provide written consent to the Company's Supplier Code of Conduct, which incorporates key human rights principles and expectations. Furthermore, as an SA 8000-certified organization, the Company is committed to promoting and upholding high standards of social accountability across its value chain, ensuring that suppliers and business partners operate in accordance with recognized human rights and ethical labor practices.

10. Assessments for the year:

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

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

Not applicable. The Company has established comprehensive risk mitigation protocols to proactively address critical operational concerns through systematic evaluation and continuous monitoring mechanisms. These preventive measures encompass regular physical surveillance of employees and other workforce personnel, shop floor operations, systematic safety protocol evaluations, thorough EHS (Environment, Health, and Safety) examinations, ethical workplace conduct assessments, internal compliance verification processes, regulatory inspection procedures, and targeted educational initiatives for staff and labor personnel, creating a robust framework for risk identification and resolution across all organizational levels.

Leadership Indicators

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

Not Applicable. As an SA 8000-certified company, the Company has established a centralized grievance redressal tracking system to ensure timely resolution, accountability, and transparency in addressing human rights-related complaints across all its sites. No additional business processes were modified or introduced during the reporting period as a result of human rights grievances or complaints.

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

The Company integrates human rights considerations within its overall ESG framework, policies, and governance practices. Human rights due diligence is embedded across operations and extends to employees, workers, and value chain partners through policies such as the Code of Conduct, supplier assessments, and grievance redressal mechanisms.

The scope covers key areas including non-discrimination, fair labour practices, safe working conditions, and ethical conduct. While a separate standalone human rights due diligence exercise has not been explicitly conducted, these aspects are addressed through existing systems, periodic reviews, and compliance with applicable laws and standards.

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. The Company's premises are accessible to differently abled visitors in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016. Appropriate accessibility measures, including ramps, accessible restrooms, and other necessary infrastructure, have been provided to facilitate safe and convenient access to the Company's facilities.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	62%
Discrimination at workplace	62%
Child Labour	62%
Forced Labour/Involuntary Labour	62%
Wages	62%
Others – please specify	-

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

No corrective actions were required or are currently underway, as no significant risks or concerns were identified during the assessments conducted across the parameters specified in Question 4.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Whether total energy consumption and energy intensity is applicable to the company?

Yes

₹ Crore

Revenue from operations (₹ Crore)		FY (2025-26)	PY (2024-25)
		2,030.50	2504.43
Parameter	**Units**	**FY (2025-26)**	**PY (2024-25)**
From renewable sources			
Total electricity consumption (A)	GJ	13,370	13,211.55
Total fuel consumption (B)	GJ	1,20,657	53,275.20
Energy consumption through other sources (C)	GJ	NIL	42,028.96
Total energy consumed from renewable sources (A+B+C)	GJ	1,34,027	1,08,516
From non-renewable sources			
Total electricity consumption (D)	GJ	3,23,375	2,99,884.46
Total fuel consumption (E)	GJ	3,96,840	3,64,166.24
Energy consumption through other sources (F)	GJ	NIL	11,578.82
Total energy consumed from non-renewable sources (D+E+F)	GJ	7,20,215	6,75,629
Total energy consumed (A+B+C+D+E+F)	GJ	8,54,242	7,84,146
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/₹ Crore	420.71	313.10
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/$10 Million	8557.14	6468.71
Energy intensity in terms of physical Output	GJ/MT	145.87	175.63
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: For PPP-based calculations, a PPP conversion factor of 20.34 has been applied for FY 2025–26 and 20.66 for FY 2024–25. The total physical output considered is 5,856.2175 metric tonne for FY 2025–26 and 4464.81735 metric tonne for FY 2024–25.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No. None of the Company's sites or facilities are classified as Designated Consumers (DCs) under the Perform, Achieve and Trade (PAT) Scheme of the Bureau of Energy Efficiency (BEE), Government of India. Accordingly, the provisions relating to PAT targets and associated compliance requirements are not applicable to the Company.

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

₹ Crore

Parameter	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,16,464.837	1,50,000
(iii) Third party water	3,31,995.8149	2,99,000
(iv) Seawater / desalinated water	0	0
(v) Others	973.62	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,49,434.27	4,49,000
Total volume of water consumption (in kilolitres)	3,44,100.95	3,61,000
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	169.47	144.14
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	3,446.94	2,978.03
Water intensity in terms of physical output (Total water consumption / physical output)	58.76	80.85
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY (2025-26)	PY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	1,05,333.32	88,000
No treatment	0	0
With treatment – please specify level of treatment	1,05,333.32	88,000
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**1,05,333.32**	**88,000**

Note : The Company continues to strengthen its water stewardship initiatives, with several facilities operating under Zero Liquid Discharge (ZLD) systems and the remaining effluents being treated to prescribed standards before discharge to authorized third-party Common Effluent Treatment Plants (CETPs).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge?(Y/N/NA)**

Yes

If yes, provide details of its coverage and implementation.

The Company's commitment to innovation and responsible stewardship is exemplified by the achievement of Zero Liquid Discharge (ZLD) status at API Unit-I and III and CDMO Unit-I, III, and IV, with efforts actively underway to extend this achievement to the remaining units. Attaining ZLD status across these facilities represents a significant milestone in the Company's unwavering pursuit of sustainable and environmentally responsible operations.

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Yes

Parameter	Please specify unit	FY (2025-26)	PY (2024-25)
NOx	Tonne	36.10	48.48
SOx	Tonne	64.79	69.14
Particulate matter (PM)	Tonne	44.50	36.54
Persistent organic pollutants (POP)	Tonne	0.00	0.00
Volatile organic compounds (VOC)	Tonne	1.80	0.00
Hazardous air pollutants (HAP)	Tonne	0.00	0.00
Others – please specify	-		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

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

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company? (Y/N)

Yes

Parameter	Unit	FY (2025-26)	PY (2024-25)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	56,324.052	52,004
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	63,712.1107	60,911
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/₹Crore	59.12	45.09
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2e/$10 Million	1,202.43	995.10
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	20.50	25.29
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

8. Does the entity have any project related to reducing Green House Gas emission? (Y/N/NA)

Yes

If Yes, then provide details.

Renewable Energy Adoption: The entity raised its renewable energy share from 0.6% to 14% in FY25 through solar PPAs and on-site installations. Key projects include a 3 MWp solar PPA (39.1% of site demand), a 7 MWp PPA (57.8%), and on-solar rooftop/ground-mounted systems totalling 3.5 MWp, collectively avoiding 2,833 tCO_2e in FY25.

Steam initiative: Sourcing steam from waste heat recovery of a neighbouring industry, abating 1,805 tCO_2e in FY25.

Bio-briquette adoption: 3,535 MT consumed in FY25, replacing coal and promoting circular economy (Page 68).

Energy efficiency projects: Upgrading cooling tower fans, chillers, compressors, LED lighting, etc., collectively avoiding an estimated 1,349 tCO_2e.

SBTi-validated targets: Committed to 54.6% reduction in Scope 1,2,3 by FY33 and net-zero by FY50.

Energy Saving Initiatives: The entity has implemented multiple energy saving initiatives that directly reduce greenhouse gas emissions. These include upgrading cooling tower fans, improving chiller and compressor efficiency, optimizing vacuum systems by replacing ejectors with dry claw pumps, automating AHUs, installing LED lighting, and optimizing process loads. Collectively, these initiatives resulted in an estimated 1,349 metric tons of CO_2 emissions avoided during FY 2024-25.

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

₹ Crore

Parameter	FY (2025-26)	PY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	416.13	301.41
E-waste (B)	12.63	13.59
Bio-medical waste (C)	7.79	50.66
Construction and demolition waste (D)	Nil	0
Battery waste (E)	0.16	88.07
Radioactive waste (F)	Nil	0
Other Hazardous waste. Please specify, if any. (G)	22,800.42	15,646.14
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,586	2,260.97
Total (A+B + C + D + E + F + G + H)	28,823.13	18,360.84
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	14.20	7.33
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	288.73	151.47
Waste intensity in terms of physical output	4.92	4.11
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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	9,026	11,089
(ii) Re-used	5,887	0
(iii) Other recovery operations	9,849	3,264
Total	24,762	14,353

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	95.85	157
(ii) Landfilling	3,414.43	3,661
(iii) Other disposal operations	Nil	0
Total	3,510.28	3,818

Note: The difference between the total waste generated and the total waste recovered/disposed during the reporting period is attributable to the year-end inventory of waste and timing differences in waste management activities. Certain quantities of spent solvent generated before the close of the reporting period were subsequently disposed of through authorized agencies, while a portion of coal ash remained in storage as at the end of the reporting period and will be disposed of or utilized in the subsequent reporting period. Accordingly, the quantities of waste generated and waste recovered/disposed may not reconcile within the same financial year due to the timing of disposal and utilization activities.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

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's waste management approach is anchored in the principles of green chemistry and the 3R framework- Reduce, Reuse, and Recycle with a strong emphasis on waste segregation at source, resource efficiency, and ecological balance.

Waste streams are categorized into hazardous, non-hazardous, and biomedical waste, each managed under stringent protocols. Hazardous waste is safely stored at a dedicated facility and treated by Pollution Control Board (PCB)-approved vendors, while biomedical waste from dispensaries and R&D centres is disposed of through incineration in compliance with regulatory standards.

Innovative measures include the use of recyclable packaging, efficient solvent recovery processes, and co-processing of non-recovered solvents by authorized vendors. E-waste and battery waste are managed in accordance with applicable regulatory frameworks, supported by a buy-back policy for batteries, ensuring responsible end-of-life disposal across all waste categories.

Our future endeavours are outlined as follows:

Zero Waste to Landfill by 2030: The Company is committed to achieving its zero-waste-to-landfill target by enhancing recycling, reuse, and resource recovery initiatives, while exploring alternative treatment technologies for non-recyclable waste.

Expand Waste Minimisation Programs: The Company plans to broaden waste minimization efforts across all operational sites, focusing on reducing hazardous waste through process optimization and the adoption of cleaner technologies.

Strengthen Circular Economy Partnerships: The Company is dedicated to fostering collaborations with industry partners, suppliers, and waste management professionals to establish closed-loop systems that minimize waste throughout its value chain.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?	If no, the reasons thereof and corrective action taken, if any.
The Company does not have any operations or offices located in or around ecologically sensitive areas, such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. Accordingly, environmental approvals or clearances specific to such areas are not applicable.				

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

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No projects requiring Environmental Impact Assessment (EIA) under applicable laws were undertaken during the reporting period. Accordingly, the disclosure is not applicable.						

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Yes

If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act and the rules made thereunder. No instances of non-compliance, fines, penalties, or regulatory actions were reported during the reporting period.				

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:

Details For each facility / plant located in areas of water stress

Sr. No.	Particulars					
1	Name of the area	NTR Dist. Andhra Pradesh	Anakapalli Dist., Andhra Pradesh	Bharuch Dist., Gujarat	Suryapet Dist., Telangana	Medchal-Malkajgiri Dist., Telangana
2	Nature of operations	Manufacturing API	Manufacturing API	Manufacturing API	Manufacturing CDMO	Manufacturing CDMO

3 Water withdrawal, consumption and discharge in the following format:

Parameter	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)										
(i) Surface water	0	0	0	0	0	0	0	0	0	0
(ii) Groundwater	83,766	1,07,962	0	0	0	0	31,456.70	41,574.5	0.00	0
(iii) Third party water	0	0	24,635	20,232.86	0	51,176	222.00	0	6,443.79	6,957.5
(iv) Seawater / desalinated water	0	0	235.06	0	0	0	0	0	0	0
(v) Others	0	0	0	0	53,324	0	0	0	0.00	0
Total volume of water withdrawal (in kilolitres)	83,766	1,07,962	24,870.06	20,232.86	53,324	51,176	31,678.7	41,574.5	6,443.79	6,957.5
Total volume of water consumption (in kilolitres)	83,766	1,07,962	15,855.06	14,112.86	34,150	36,008	31,678.70	41,574.5	1,728.22	3,007.89
Water intensity per rupee of turnover (Water consumed / turnover)	41.25	43.11	7.81	5.64	16.82	14.38	15.60	16.60	0.85	1.20
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-	-	-	-	-	-	-	-
Water discharge by destination and level of treatment (in kilolitres)										
(i) Into Surface water	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(ii) Into Groundwater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(iii) Into Seawater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(iv) Sent to third-parties	-	-	9,015	6,120	19,174	15,168	-	-	4,715.57	3,949.61
No treatment	-	-	0	0	0	0	-	-	0	0
With treatment – please specify level of treatment	-	-	9,015	6,120	19,174	15,168	-	-	4,715.57	3,949.61
(v) Others	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
Total water discharged (in kilolitres)	-	-	9,015	6,120	19,174	15,168	-	-	4,715.57	3,949.61

Details For each facility / plant located in areas of water stress

Sr. No.	Particulars					
1	Name of the area	Sangareddy Dist., Telangana	Malkajgiri Dist., Telangana	Anakapalli Dist., Andhra Pradesh	Malkajgiri Dist., Telangana	Mahabubnagar Dist., Telangana
2	Nature of operations	Manufacturing CDMO	Manufacturing CDMO	Manufacturing CDMO	Formulation	Formulation
3	Water withdrawal, consumption and discharge in the following format:					

Parameter	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)										
(i) Surface water	0	0	0	0	0	0	0	0	0	0
(ii) Groundwater	0	0	0	0	0	0	0	0	1,242.14	0
(iii) Third party water	47,391	52,021	24,503	24,961	24,430.03	22,480.4	16,498.10	17,086.16	10,199.10	9,652.68
(iv) Seawater / desalinated water	0	0	0	0	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0	0	0	0	0
Total volume of water withdrawal (in kilolitres)	47,391	52,021	24,503	24,961	24,430.03	22,480.40	16,498.1	17,086.16	11,441.24	9,652.68
Total volume of water consumption (in kilolitres)	45,311	52,021	24,073	22,021	15,548.28	14,819.40	7,418.10	7936.16	7,121	6,052.68
Water intensity per rupee of turnover (Water consumed / turnover)	22.32	20.77	11.86	8.80	7.66	5.92	3.65	3.17	3.51	2.42
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-	-	-	-	-	-	-	-
Water discharge by destination and level of treatment (in kilolitres)										
(i) Into Surface water	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(ii) Into Groundwater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(iii) Into Seawater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-

Parameter	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
(iv) Sent to third-parties	2,080	-	430	2,940	8,881.75	7,661	9,080	9,150	4,320	3,600
No treatment	0	-	0	0	0	0	0	0	0	0
With treatment – please specify level of treatment	2,080	-	430	2940	8,881.75	7,661	9,080	9,150	4,320	3,600
(v) Others	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
Total water discharged (in kilolitres)	2,080	-	430	2,940	8,881.75	7,661	9,080	9,150	4,320	3,600

Details For each facility / plant located in areas of water stress

Sr. No.	Particulars					
1	Name of the area	Sangareddy Dist., Telangana	Ranga Reddy Dist., Telangana	Malkajgiri district, Hyderabad	Anakaplli Dist. Andhra Pradesh	Hyderabad, Telangana and Mumbai, Maharasthra
2	Nature of operations	Formulation	Formulation	R&D center	Speciality Chemicals	Office
3	Water withdrawal, consumption and discharge in the following format:					

Parameter	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)										
(i) Surface water	0	0	0	0	0	0	0	0	0	0
(ii) Groundwater	0	0	0	0	0	0	0	0	0	0
(iii) Third party water	20,667	20,786	20,068.24	13,178.89	1,200.92	511.36	82,730	60,111	422.20	404.15
(iv) Seawater / desalinated water	0	0	0	0	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0	0	0	0	0
Total volume of water withdrawal (in kilolitres)	20,667	20,786	20,068.24	13,178.89	1,200.92	511.36	82,730	60,111	422.2	404.15
Total volume of water consumption (in kilolitres)	11,822	10,386	19,018.24	13,148.89	1,200.92	37.86	44,988	31,767	422.20	404.15
Water intensity per rupee of turnover (Water consumed / turnover)	5.82	4.15	9.37	5.25	0.59	0.015	22.16	12.68	0.21	0.16
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-	-	-	-	-	-	-	-

Parameter	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)	FY (2025-26)	PY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)										
(i) Into Surface water	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(ii) Into Groundwater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(iii) Into Seawater	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
(iv) Sent to third-parties	8,845	10,400	1,050	30	-	473.50	37,742	28,344	-	-
No treatment	0	0	0	0	-	0	0	0	-	-
With treatment – please specify level of treatment	8,845	10,400	1,050	30	-	473.50	37,742	28,344	-	-
(v) Others	-	-	-	-	-	-	-	-	-	-
No treatment	-	-	-	-	-	-	-	-	-	-
With treatment – please specify level of treatment	-	-	-	-	-	-	-	-	-	-
Total water discharged (in kilolitres)	8,845	10,400	1050	30	-	473.50	37,742	28,344	-	-

Note: API Unit I & III and CDMO Unit I, III & IV have achieved Zero Liquid Discharge (ZLD) status, while effluents from other units are treated to prescribed standards and discharged to third-party Common Effluent Treatment Plants (CETPs).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

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

Whether total Scope 3 emissions & its intensity is applicable to the company?(Y/N)

Yes

Parameter	Unit	FY (2025-26)	PY (2024-25)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1,08,204.078	1,15,646
Total Scope 3 emissions per rupee of turnover	tCO2e	53.29	46.18
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency.

Yes. The independent assurance has been carried out by Sustainability Actions Private Limited.

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.

NA, The Company does not have any operations, manufacturing facilities, or offices located within or in the vicinity of ecologically sensitive areas. Accordingly, no significant direct or indirect impacts on biodiversity in such areas have been identified during the reporting period, and environmental approvals or clearances specific to ecologically sensitive areas are not applicable. Consequently, no prevention or remediation activities were required or undertaken in this regard.

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, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1.	Green Steam through Industrial Symbiosis – Ankaleshwar	The Company established a cross-industry partnership with a neighbouring industry Kanoria Chemicals & Industries Ltd to utilise Green Steam generated from recovered waste heat. A direct energy link was developed to replace conventional, fossil fuel-based steam generation while maintaining the required steam quality and pressure stability for operations.	Reduction of approximately 2,471 tCO_2e in Scope 1 emissions and over 57% reduction in direct emissions at the Ankaleshwar facility.	-
2.	Solar Power Integration – Ankaleshwar	The Company integrated the SURJA-II 7 MWp solar power plant at its Ankaleshwar facility to increase the share of renewable energy in its energy mix and reduce dependence on conventional power sources.	The solar plant is expected to generate approximately 10.85 million units of renewable electricity annually, resulting in an estimated reduction of 7,714 tCO_2e per year.	-
3.	Biomass Briquette Boiler– Atchutapuram	Fossil fuel-based steam generation systems were replaced with biomass briquette-based boilers, supporting the transition towards lower-carbon and renewable fuel sources.	Estimated reduction of approximately 3,626 tCO_2e annually.	-
4.	Biomass Briquette Boiler – Jaggaiahpet	The Company initiated the transition from conventional fossil fuel-based systems to biomass briquette-based boilers at the Jaggaiahpet facility.	Expected reduction of approximately 15,141 tCO_2e annually upon implementation by December 2026.	-
5.	Bio-briquette Boiler – Nacharam (CDMO Unit 4)	The existing furnace oil-based boiler at CDMO Unit 4, Nacharam, was replaced with a bio-briquette-based boiler, reducing dependence on fossil fuels for steam generation.	Estimated reduction of approximately 645 tCO_2e annually, contributing to an 83% reduction in Scope 1 emissions at the facility.	-
6.	Zero Liquid Discharge (ZLD) System – Nacharam	A 60 KLD Zero Liquid Discharge (ZLD) system was installed at the Nacharam facility to treat wastewater and enable its recovery and reuse within operations, thereby minimising liquid effluent discharge.	Enables 100% wastewater recovery and reuse, reducing freshwater dependency and eliminating liquid discharge from the treated wastewater stream.	-

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
7.	Steam Condensate Recovery Improvement	Steam condensate recovery systems were improved across various manufacturing units to recover and reuse condensate, thereby enhancing thermal and water-use efficiency.	Steam condensate recovery improved from approximately 33% to 79%, contributing to improved resource and energy efficiency.	-
8.	Lean-Green Process and Cycle Optimisation	Manufacturing processes were optimised by improving reaction thermodynamics, including temperature, process duration, cycle time and parallel processing, to increase manufacturing throughput while reducing energy consumption per batch	Achieved approximately 27% reduction in energy use and avoided approximately 25 tCO_2e through cycle optimisation, while also improving manufacturing efficiency and throughput.	-
9.	Circular Waste Management and By-product Utilisation	Process by-products and waste streams are systematically segregated and diverted to partner industries, where suitable materials are utilised as alternative raw materials instead of being sent for disposal.	Contributed to zero-landfill outcomes for identified waste streams and avoided approximately 16.6 tCO_2e, while promoting circular economy principles and resource recovery.	-
10.	Renewable Energy Projects – Solar and Wind	The Company is implementing additional solar and wind renewable energy projects across various manufacturing sites to increase renewable energy consumption and reduce dependence on conventional energy sources.	The projects have an estimated emission reduction potential of approximately 12,183 tCO_2e, targeted by December 2026.	-

5. **Does the entity have a business continuity and disaster management plan? (Y/N/NA)**

Details of entity at which business continuity and disaster management plan is placed or weblink.

Yes. Cohance Lifesciences Limited has implemented a comprehensive Business Continuity Plan (BCP) across all Business Units, aligned with the guidelines of the National Disaster Management Authority (NDMA) for effective disaster management. The framework includes risk assessment, Business Impact Analysis (BIA), resource planning, training of key stakeholders, mock drills and internal audits to assess organisational readiness. The policy is applicable to all sites of the Company.
https://www.cohance.com/wp-content/uploads/2026/03/BCMS-policy.pdf

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.**

No significant adverse environmental impacts arising from the Company's value chain have been identified during the reporting period. Nevertheless, the Company adopts a proactive approach to mitigating potential environmental risks across its value chain. Key measures undertaken include conducting Life Cycle Assessments (LCA) for major products to identify environmental hotspots, implementing green chemistry principles, promoting the use of renewable energy, waste minimization and water conservation initiatives, carrying out periodic supplier audits and ESG assessments, and encouraging suppliers to comply with the Supplier Code of Conduct and integrate sustainable and responsible business practices within their operations.

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

62%

8. **How many Green Credits have been generated or procured:**

a.	By the listed entity	Nil
b.	By the top ten (in terms of value of purchases and sales, respectively) value chain partners	Nil

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

Essential Indicators

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

The company is affiliated with 7 trade and industry chambers/associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1	Pharmaceuticals Export Promotion Council of India (Pharmexcil)	National
2	Bulk Drug Manufacturers Association (BDMA)	National
3	Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State
4	U N Global compact	International
5	National Safety council	National
6	Confederation of Indian Industry (CII)	National
7	Pharmaceutical supply chain initiative (PSCI)	International

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.

Sr. No.	Name of authority	Brief of the case	Corrective action taken
Not applicable. The Company is not engaged in any anti-competitive conduct.			

Leadership Indicators

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

Sr. no.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link,if available
The Company conducts policy advocacy responsibly, engaging with all relevant authorities while balancing the interests of both the organization and the broader public good.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Sr. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
Not applicable. The Company has not undertaken any projects that required a Social Impact Assessment (SIA).						

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not applicable. There have been no projects that required Rehabilitation and Resettlement (R&R).						

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

The Company has implemented a comprehensive Grievance Redressal Policy designed to ensure prompt and equitable resolution of concerns raised by any stakeholder connected to the organization. Stakeholders may submit concerns via email, after which the Company conducts a thorough review and directs each matter to the appropriate department head based on its nature and relevance. The assigned department then facilitates direct engagement with the concerned stakeholder to address and resolve the issue efficiently.

To enhance this process, site-level administrators have been designated to effectively handle and resolve concerns from local communities.

As a SA 8000 certified organization, the Company remains committed to upholding high standards of social accountability, transparency, and stakeholder engagement across all operations and its value chain.

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

	FY (2025-26)	PY (2024-25)
Directly sourced from MSMEs/ small producers	27%	32%
Sourced directly from within the district and neighbouring districts	80%	86%

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:

₹ Crore

		FY (2025-26)	PY (2024-25)
1.	**Rural**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	NA	NA
ii)	Total Wage Cost	NA	NA
iii)	% of Job creation in Rural areas	NA	NA
2.	**Semi-urban**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	50.05	48.24
ii)	Total Wage Cost	299.33	307.71
iii)	% of Job creation in Semi-Urban areas	16.72%	15.68%

	FY (2025-26)	PY (2024-25)
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	51.92	51.75
ii) Total Wage Cost	299.33	307.71
iii) % of Job creation in Urban areas	17.35%	16.82%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	197.36	207.72
ii) Total Wage Cost	299.33	307.71
iii) % of Job creation in Metropolitan area	65.93%	67.51%

Note: The wages disclosed above pertain only to employees and workers directly employed by the Company. Contractual workers engaged through third-party contractors are excluded from this disclosure.

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):

Sr. No.	Details of negative social impact identified	Corrective action taken
	Nil	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
Nil			

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

No, we neither give preference nor discriminate while selecting suppliers; instead, we offer equal opportunities to all potential suppliers.

(b) From which marginalized /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:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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.**

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
Nil			

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Promoting Pharma Skills Development	81	About 99% of the beneficiaries of the CSR projects are from vulnerable and marginalised communities, persons with disabilities, elderly, women and children from the less privileged socioeconomic sections of the society
2.	Stipend under NATS for about 70 trainees	140	
3.	Promoting Vocational Skills Development	350	
4.	Supply of Safe Drinking Water	10,000	
5.	Conducting medical camps and arranging medicines	1,700	
6.	Provision of breakfast and Mid-Day Meals	2,000	
7.	Support for education through scholarship and stationery and infrastructure development of schools	500	
8.	Renovation of government schools	1,200	
9.	Building proficiency in computer operation	400	
10.	Promoting women athletes	50	

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

Essential Indicators

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

The mechanisms to receive and respond to consumer complaints and feedback are described as follows:

- Multi-channel grievance system: Customers can raise concerns through written communication, verbal discussions, and dedicated phone support. Complaints are systematically logged, routed to the relevant department for investigation and resolution, and feedback is provided to the complainant.
- Customer satisfaction surveys and regular engagement: The entity maintains regular engagement with customers through calls, emails, in-person and virtual meetings, its website, feedback channels, and customer satisfaction surveys.
- Market complaints and returns procedures: Procedures are in place for product-related complaints, returns, and recalls. If a product deficiency poses a risk to public safety, local and international regulatory authorities are informed and the product is recalled.
- Post-marketing surveillance: The entity is responsible for continuous monitoring of product safety.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company adheres to all applicable laws and regulations, ensuring appropriate product-related disclosures. Additionally, in accordance with legal requirements and regulatory guidelines, we provide comprehensive instructions for the safe disposal of our products.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY (2025-26)			PY (2024-25)		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	There was no complaint on the parameters mentioned during the reporting year	0	0	There was no complaint on the parameters mentioned during the reporting year
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	1	Cohance Lifesciences Limited investigated the reported complaint and determined that the issue was attributable to a minor packaging defect affecting only a small number of units. A health hazard assessment conducted by Rising Pharma Holdings, Inc. concluded that the presence of higher strength Carbidopa, Levodopa and Entacapone tablets in place of lower strength tablets was unlikely to pose a significant health risk. Based on the available data, no safety concerns for patients are anticipated.
Forced recalls	Nil	-

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

If available, provide a web-link of the policy

Yes, the entity has an Information Security Governance Framework covering cyber security and data privacy-related risks. The policy is hosted on the Company's internal HR portal and is accessible only to employees. In addition, the Company has a publicly available Data Privacy & Protection Policy on its website.

Web-links of the policies:

- Internal HR Portal – Information Security Governance Framework

  https://mydayatworkcs.darwinbox.in/hrfiles/hrpolicy/employeepolicy
  (accessible only to internal employees)

- Data Privacy & Protection Policy

  https://www.cohance.com/wp-content/uploads/2025/12/DATA-PRIVACY-PROTECTION-POLICY.pdf

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.

During the reporting period, the Company reported one product recall due to a low-level packaging defect affecting a limited number of units. An investigation and health hazard assessment concluded that the issue was unlikely to pose significant health risks to patients. The affected batch was recalled as a precautionary measure, and corrective actions were implemented to strengthen packaging quality controls and prevent recurrence. No other corrective actions were required relating to advertising and delivery of essential services, cyber security and data privacy of customers, or regulatory actions on product safety.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact

No instances of data breaches were reported during the reporting period.

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

0% , No data breaches involving personally identifiable information (PII) of customers were reported during the reporting period.

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

   Information about Cohance Lifesciences' products and services is available through our official website, including detailed sections on small molecule development, antibody-drug conjugates, and manufacturing capabilities. The website provides comprehensive information on our integrated CDMO services, regulatory compliance, and global facilities across India, US, and Japan. All product specifications, manufacturing capabilities, and service offerings are detailed through specific web pages for each business segment. The company maintains professional communication channels through their website for inquiries about their pharmaceutical development and manufacturing services.

   Details about the Company's business and products can be found on its website at: www.cohance.com

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

   The Company's Material Safety Data Sheet (MSDS) provides essential product information including substance/mixture identification, hazard identification, ingredient composition, first-aid measures, firefighting procedures, accidental release protocols, handling and storage guidelines, exposure controls and personal protection, physical and chemical properties, stability and reactivity, toxicological information, ecological data, disposal considerations, transport information, regulatory requirements, and other pertinent information.

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

   The Company did not experience any disruptions in the supply of its products during the reporting year. To ensure timely communication regarding any potential supply constraints, product discontinuations, recalls, or other matters that may impact product availability, the Company maintains established communication channels with distributors, customers, healthcare stakeholders, and relevant regulatory authorities. These mechanisms facilitate the prompt dissemination of information and support collaborative efforts to mitigate any potential impact on consumers.

4. **Does the entity display product information on the product over and above what is mandated as per local laws?**

   If yes, provide details in brief.

   Yes. In addition to complying with all applicable regulatory requirements relating to product labelling and packaging, the Company provides Material Safety Data Sheets (MSDS)/Safety Data Sheets (SDS), wherever applicable, to its customers. These documents contain information on product hazards, safe handling, storage, transportation, emergency response measures, and disposal considerations to support the safe and responsible use of the Company's products.

5. **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, During the FY 2026, there were no instances of non-compliance related to product labeling that resulted in fines, penalties, or warnings. The Company maintains regular engagement with customers to gather feedback on its supplied products.

Independent Assurance Statement

To,
The Board of Directors
Cohance Lifesciences Limited
202, A Wing, Galaxy Towers, Plot No 1
Hyderabad Knowledge City TSIIC Raidurg
Hyderabad, Telangana - 500081

Scope and Approach

Sustainability Actions Private Limited ("SAPL") has been engaged by the management of Cohance Lifesciences Limited ("Cohance" or "the Company"), to conduct an Independent Reasonable Assurance of the Company's Business Responsibility and Sustainability Report ("BRSR") Core Matrices as set forth in Annexure 1, for the Financial Year 2025-26.

Reporting Criteria for Reasonable Assurance Opinion

Identified Sustainability Information subject to assurance	Period subject to assurance	Level of assurance	Reporting Criteria
BRSR Core Attributes	From 1st April, 2025 to 31st March, 2026	Reasonable Assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) • Guidance note for BRSR format issued by SEBI • Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) • SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core. • SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated 28th March 2025 - Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits.

Reasonable Assurance Opinion

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

Basis For Opinion and Conclusion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Management Responsibilities

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.

- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria.
- Ensuring compliance with law, regulation or applicable contracts.
- Making judgements and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

Independence and Quality Control

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management 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. We apply SQC 1 for quality control in assurance and related services.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

Inherent Limitations

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above

- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- 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 aggregation or calculation of data within IT systems.

For and behalf of Sustainability Actions Pvt. Ltd.
(CIN - U74999HR2021PTC093811)
Saket Sinha

(Director)
Place: Gurgaon
Date: 5th August'26

Annexure I – BRSR Core attributes - Reasonable assurance for financial year 2025-26

BRSR Core Indicator	Description of Indicator
Section C - Principle 1 - E8	Number of days of accounts payable
Section C - Principle 1 - E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties
Section C – Principle 3 - E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
Section C – Principle 3 - E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
Section C – Principle 5 - E3(b)	Gross wages paid to females as % of wages paid
Section C – Principle 5 - E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld
Section C – Principle 6 - E1	Details of total energy consumption (in Joules or multiples) and its intensity
Section C – Principle 6 - E1	Details of total energy intensity
Section C – Principle 6 - E3	Details of water withdrawal by source
Section C – Principle 6 - E3	Details of water consumption and its intensity
Section C – Principle 6 - E4	Details of water discharged by destination and level of treatment
Section C – Principle 6 - E6	Details of Air Emissions (Other than GHG emissions)
Section C – Principle 6 - E7	Details of greenhouse gas emissions (Scope 1and Scope 2) and its intensity
Section C – Principle 6 - E9	Details related to waste generated by category of waste
Section C – Principle 6 - E9	Details related to waste recovered through recycling, re-using or other recovery operations
Section C – Principle 6 - E9	Details related to waste disposed by nature of disposal method
Section C – Principle 8 - E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
Section C – Principle 8 - E5	Job creation in smaller towns
Section C – Principle 9 - E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events