



21st July 2026

BSE Limited
Phiroze JeeJeeBhoy Towers,
Dalal Street,
Mumbai - 400 001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C-1,
G Block, Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051

SCRIP CODE: DCMSHRIRAM

SCRIP CODE: 523367

Kind Attn: Department of Corporate Communications/Head - Listing Department

Sub: Business Responsibility and Sustainability Report (BRSR) for FY 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements, 2015 ("Listing Regulations"), as amended from time to time, please find enclosed Business Responsibility and Sustainability Report (BRSR) of the Company for FY 2025-26, which also forms part of the Annual Report of the Company for FY26.

The same is also available on the website of the Company i.e.,
<https://www.dcmshriram.com/docs/files/BRSR-FY-2025-26.pdf>

This is for your information and records.

Thanking you,

**Yours faithfully,
For DCM Shriram Limited**

**(Deepak Gupta)
Company Secretary & Compliance Officer**

Encl: As above

DCM SHRIRAM LTD.

Corporate Office: 2nd Floor (West Wing), Worldmark 1, Aerocity, New Delhi - 110037, India Tel: +91 11 42100200
Registered Office: Plot No. 82, Sector 32, Institutional Area, Gurugram – 122 001, Haryana, India Tel: +91 124 4513700
e-mail: response@dcmshriram.com website: www.dcmshriram.com
CIN: L74899HR1989PLC137147



Business Responsibility & Sustainability Reporting

[Under Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

- Corporate Identity Number (CIN) of the Company:**
L74899HR1989PLC137147
- Name of the Company:** DCM Shriram Ltd.
- Year of incorporation:** 1989
- Registered address :** Plot No. 82, Sector 32, Institutional Area, Gurugram –122001, Haryana, India
- Corporate address:** 2nd Floor (West Wing), Worldmark-1, Aerocity, New Delhi-110037
- E-mail id :** response@dcmshriram.com
- Telephone:** +91-011-42100200
- Website:** www.dcmshriram.com
- Financial year for which reporting is being done:** 2025-26
- Name of the Stock Exchange(s) where shares are listed:**
Bombay Stock Exchange (BSE), National Stock Exchange (NSE)
- Paid-up Capital:** INR 31.19 Crores
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**
Name: Mr. K. K. Sharma
Designation: Whole Time Director- Environment, Health and Safety
Telephone Number: +91-011-42100200
Email id: kksharma@dcmshriram.com
- Reporting Boundary** - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).
Standalone Basis covering India Operations
- Name of the Assessment or Assurance Provider :** Deloitte Haskins & Sells LLP
- Type of Assessment or Assurance Obtained :** Limited Assurance on BRSR Core KPIs

II. Products/Services

- Details of business activities** (accounting for 90% of the turnover):

S. No.	Description of main Activity	Description of Business Activity	% of Turnover of the entity (FY' 2025-26)
1	Agri-Rural business	- Manufacturing of Sugar and Ethanol - Manufacturing of Urea and trading of Agri-inputs such as Seeds, Specialty Plant Nutrition Products and Crop Protection Chemicals - R&D of Hybrid Seeds, Seed production and processing	59.13%

S. No.	Description of main Activity	Description of Business Activity	% of Turnover of the entity (FY' 2025-26)
2	Chlor-Vinyl business	Manufacturing of Caustic Soda, Chlorine, Hydrogen, Stable Bleaching Powder, Calcium Carbide, PVC resins, Aluminum Chloride	31.72%
3	Value added business	Fenesta Building Systems that manufactures UPVC and Aluminium windows & doors and Facade	7.62%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturing of Chemicals and Fertilizers	2011, 2012	37.51%
2	Manufacturing of Sugar and Ethanol, CBG	1072, 2011 35201	30.40%
3	Trade of agri-inputs	4620	12.25%
4	UPVC and Aluminium Windows & Door Systems and Facade	2220, 25111 43303	7.62%
5	Seed processing activities, research activities	0164, 7210	3.89%
6	Manufacturing of cement	2394	1.23%
7	Co-generation of power	3510	0.79%

III. Operations

- Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	11	47	58
International	0	0	0

- Markets served by the entity:**

a. Number of locations

Locations	Number
National (No. of States)	28 (+6 Union Territories)
International (No. of Countries)	65

- What is the contribution of exports as a percentage of the total turnover of the entity?**

4.24%

c. A brief on types of customers

Through its various businesses, DCM Shriram caters to two distinct categories of customers:

- Business-to-Business (B2B)
- Business-to-Consumer (B2C)

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

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4222	3906	93%	316	7%
2.	Other than Permanent (E)	60	54	90%	6	10%
3.	Total employees (D+E)	4282	3960	92%	322	8%
WORKERS						
4.	Permanent (F)	2327	2317	99.6%	10	0.4%
5.	Other than Permanent (G)	8513	7892	93%	621	7%
6.	Total workers (F + G)	10840	10209	94%	631	6%

b. Differently abled Employees and workers:

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	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)	17	15	88%	2	12%
6.	Total differently abled workers (F + G)	17	15	88%	2	12%

21. Participation/Inclusion/Representation of women
Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	14	2	14.3%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.9%	21.1%	16.4%	15.8%	28.8%	14.6%	17.4%	28%	17.9%
Permanent Workers	12.9%	13.3%	12.9%	10.3%	0%	10.3%	13.9%	0.0%	13.9%

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Bioseed India Limited, India	Subsidiary	100%	NA*
2	DCM Shriram Infrastructure Limited, India	Subsidiary	100%	NA*
3	DCM Shriram Credit and Investments Limited, India	Subsidiary	100%	NA*
4	DCM Shriram Aqua Foods Limited, India	Subsidiary	100%	NA*
5	Fenesta India Limited, India	Subsidiary	100%	NA*
6	DCM Shriram Foundation, India	Subsidiary	100%	Yes
7	Hariyali Rural Ventures Limited, India	Subsidiary	100%	NA*
8	Shridhar Shriram Foundation, India	Subsidiary	100%	NA*
9	Shriram Polytech Limited, India	Subsidiary	100%	No

10	Shriram Bioseed Ventures Limited, India	Subsidiary	100%	NA*
11	Bioseeds Holdings Pte. Ltd., Singapore	Subsidiary	100%	NA*
12	Bioseed Research Philippines Inc. Philippines	Subsidiary	99.99%	No
13	DCM Shriram ProChem Limited	Subsidiary	100%	No
14	DCM Shriram Bio Enchem Limited	Subsidiary	100%	No
15	DCM Shriram Ventures Limited	Subsidiary	100%	NA*
16	Shriram Agsmart Limited	Subsidiary	100%	No
17	DNV Global Private Limited	Subsidiary	53%	No
18	Hindusthan Speciality Chemicals Limited	Subsidiary	100%	No
19	Shriram Farm Solutions Limited	Subsidiary	100	NA*
20	RenewGreen (GJNine) Private Limited	Associate	31.20%	No
21	RenewGreen (GJTen) Private Limited	Associate	31.20%	No
22	JSW Renew Energy Twenty Two Limited	Associate	28%	No
23	Bioseeds Research USA Inc., USA**	Subsidiary	100%	NA*

*No major business activities

**Liquidated w.e.f.15.12.2025

VI. CSR Details

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

(ii) Turnover (in Rs.): INR 13730.96 Crores

(iii) Net worth (in Rs.): INR 7709.85 Crores

VII. Transparency and Disclosures Compliances

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

The Company addresses all the complaints and grievances of all its stakeholders expeditiously. A grievance redressal platform is provided for each stakeholder group, information on which can be found on the Company's website. The details of complaints received and resolved during the year are as follows:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	Yes	0	0		0	0	
Investors (other than share holders)	Yes	0	0		0	0	
Share holders	Yes	43	3		25	0	
Employees and workers	Yes	0	0		0	0	
Customers	Yes	4064	163	Refer * Note	4822	320	
Value Chain Partners	Yes	0	0		0	0	-
Other (please specify)	-	-	-		-	-	-

*Includes repair and maintenance related grievances. Considering normal turnaround time required for resolution of consumer complaints, during the year, 96% of the complaints have been resolved in best practical way to the satisfaction of customers and remaining are being resolved on an ongoing basis.

Weblink for Grievance Redressal Mechanism:

<https://www.dcmshriram.com/docs/files/Vigil%20Mechanism%20Policy.pdf>

• Communities

The Company has established a community grievance redressal process as a platform for communities to voice their concerns and to promote transparency and expediency in the resolution process. As per the Whistle Blower Policy, community members can send any concerns or grievances at the email id:

alert@dcmshriram.com.

• Investors and Shareholders

Investors and shareholders have access to the Company Secretary through a dedicated email to report any concerns or grievances i.e.

share@dcmshriram.com.

• Employees and Workers

The Company's Whistle Blower Policy provides a mechanism for

employees, including full-time, part-time employees and contractual workers to report any concerns or grievances. The policy aims to ensure that genuine complainants are able to raise their concerns in full confidence, without any fear of retaliation or victimization and also allows for anonymous reporting of complaints. The designated Ombudsperson administers the entire process from reviewing and investigating concerns raised and undertaking all appropriate actions to resolve the issue. Any instance of serious misconduct brought to the Ombudsperson is also reported to the Audit Committee.

- **Value Chain Partners**

The Company's Whistle Blower Policy allows suppliers, contractors, vendors and business associates to report any complaints or concerns to the Ombudsperson office. All value chain partners have access to the Ombudsperson through e-mail, secure hotline and post. They can send an e-mail marked confidential to alert@dcmsriram.com.

- **Customers**

The Company's Whistle Blower Policy also allows customers to report any complaints or concerns to the Ombudsperson office as per the process defined in the policy. Additionally, a dedicated customer care service platform is set up to receive and address customer complaints and grievances via tele calling in Sugar, SFS, Bioseed and Fenesta business. Customers can also raise their concerns on a dedicated email/ contact number as provided on the company website.

26. 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.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1.	Climate Change Strategy	Risk & Opportunity	Climate change is material due to the Company's exposure to energy-intensive manufacturing operations, evolving carbon regulations, and climate variability affecting agricultural value chains. These factors create risks related to input cost volatility, regulatory compliance, and disruptions in feedstock availability. At the same time, the transition to low-carbon operations presents opportunities to enhance cost competitiveness through energy efficiency and renewable energy adoption, expand green product offerings such as bio-based chemicals and ethanol, strengthen resilience of farmer-linked supply chains, and improve access to ESG-aligned capital and markets.	The Company is advancing climate action through renewable energy sourcing, biomass and bioenergy initiatives, decarbonisation projects, and climate responsive planning for vulnerable agri and seed value chains. The assessment is also being strengthened through more structured climate risk and scenario based review. The Company is pursuing a portfolio of actions including wind solar hybrid sourcing, higher biomass and bagasse based energy use, process efficiency upgrades, improved equipment performance, and regular MIS based review of energy and GHG indicators at site and corporate level. However, due frequent regulatory requirements setting GEI targets for energy intensive sectors may pose challenge in achieving the same impacting negatively financially.	Negative
2.	Waste Management	Risk & Opportunity	Waste Management is material due to regulatory obligations on handling and disposal of industrial waste, potential environmental liabilities, and rising expectations on resource circularity. Inefficient waste practices create compliance, cost, and reputational risks. Effective waste management presents opportunities to recover value from by-products, reduce raw material consumption through circular use, lower disposal costs, and strengthen resource efficiency across operations.	Waste-related risks are mitigated through a structured waste management framework focused on regulatory compliance, resource efficiency, and circularity. The Company implements defined processes for waste segregation, handling, treatment, and disposal in line with applicable regulations, supported by periodic monitoring and internal controls. Resource recovery initiatives, including utilisation of by-products such as fly ash and sludge, reduce environmental liabilities and dependency on virgin raw materials. Waste generation and disposal metrics are tracked and reviewed at operational and corporate levels to ensure compliance, cost optimisation, and continuous improvement in waste minimisation practices.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
3.	Health & Safety	Risk & Opportunity	Health & Safety is material given the Company's operations involving hazardous processes, chemicals, and contractor workforce. Gaps in safety management can impact employees, contractors, communities, and business continuity, leading to regulatory and operational risks. Strong safety systems create opportunities to improve operational reliability, reduce incident-related losses, enhance workforce productivity, and reinforce regulatory and stakeholder confidence.	Health and safety risks are managed through an integrated management system aligned with ISO 45001 standards and embedded across operations. The framework includes defined safety policies, standard operating procedures, contractor safety requirements, and emergency preparedness protocols to address operational risks. Regular audits, inspections, and safety performance reviews are conducted to monitor compliance and identify improvement areas. The Company tracks both leading and lagging indicators, including near misses and incident rates, through structured reporting systems. Continuous improvement initiatives, training programs, and site-level interventions strengthen risk prevention, operational discipline, and workforce safety outcomes.	Positive
4.	Employee engagement, diversity and inclusion (including recruitment, retention and development)	Risk & Opportunity	Employee engagement, diversity and inclusion (including recruitment, retention and development) is material as business performance and long-term growth depend on attracting, developing, and retaining skilled talent. Weak engagement or capability gaps create risks related to attrition, productivity, and succession readiness. Focused interventions create opportunities to build a strong talent pipeline, enhance leadership depth, foster innovation, and strengthen the Company's employer value proposition.	Management actions include structured leadership and capability programmes, employee engagement processes, training calendars and focused inclusion initiatives. Recent interventions such as ALDP, stakeholder management workshops, "SheLeads" and "Campus to Corporate Learning" reinforce the talent pipeline.	Positive
5.	Community Development	Risk & Opportunity	Community Development is material due to the Company's dependence on local communities, particularly in agri-linked regions, for stable operations and long-term growth. Inadequate engagement can result in social risks, operational disruptions, and reduced stakeholder trust. Effective community development creates opportunities to strengthen the social license to operate, improve farmer engagement and input security, enhance local livelihoods, and support sustainable business continuity.	Community-related risks are managed through structured stakeholder engagement and CSR governance frameworks implemented by the Company. The approach includes ongoing engagement with local communities, impact assessment of initiatives, and alignment of programs with regional development priorities. The Company undertakes targeted interventions in areas such as livelihoods, healthcare, education, and agriculture, supported by defined implementation and monitoring mechanisms. Feedback and consultation processes are incorporated to identify and address community concerns. Program outcomes and impact indicators are periodically reviewed to strengthen effectiveness, mitigate social risks, and support stable operating conditions.	Positive
6.	Human Rights and Labour Practices	Risk & Opportunity	Human Rights and Labour Practices is material due to regulatory requirements, stakeholder expectations, and the Company's reliance on contract labour and extended value chains. Non-compliance can lead to legal, reputational, and operational risks. Strong governance creates opportunities to align with global standards, strengthen supplier relationships, improve ESG performance, and enhance trust among	Human rights and labour-related risks are mitigated through a governance framework comprising policies, codes of conduct, and compliance mechanisms applicable across operations and value chains. The Company enforces standards related to fair labour practices, non-discrimination, and safe working conditions, including for contract workforce. Supplier and contractor compliance is addressed through defined contractual requirements and	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
			customers, investors, and communities.	engagement processes. Grievance redressal mechanisms are in place to enable reporting and resolution of concerns. Periodic reviews and monitoring processes support compliance with regulatory requirements and alignment with evolving stakeholder expectations.	
7.	Sustainable Supply Chain	Risk & Opportunity	Sustainable Supply Chain is material due to the Company's dependence on raw material availability, farmer networks, and logistics efficiency, alongside increasing ESG expectations across value chains. Disruptions or non-compliance create risks related to cost, quality, and reputation. Strengthening supply chain sustainability creates opportunities to improve traceability, enhance supplier resilience, secure long-term input availability, and meet evolving customer and regulatory expectations.	Supply chain risks are managed through structured procurement and supplier management frameworks that incorporate ESG considerations. The Company implements responsible sourcing practices, supported by supplier codes of conduct, contractual obligations, and engagement mechanisms. Supplier performance, quality, and compliance are periodically monitored to identify and address risks related to reliability, traceability, and regulatory adherence. Collaboration with key suppliers and farmer networks supports input security and operational continuity. Ongoing monitoring and review processes enable strengthening of supply chain resilience, alignment with customer expectations, and long-term sustainability of sourcing practices. However, supply chain disruptions due to geo-political or any other unforeseen circumstances may impact negatively financially	Negative

Refer Sustainability report FY25-26 Risk management for details:

<https://www.dcmshriram.com/sustainability/sustainability-reports>

SECTION B : 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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	http://dcmshriram.com/company%27s-policies								
2. Whether the entity has translated the policy into procedures. (Yes /No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
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) mapped to each principle									
Principle 1	- Reporting aligned to GRI Standards and International Integrated Reporting Framework - International Standard on Assurance Engagement (ISAE) 3000 (Revised) - limited assurance criteria								
Principle 2	- ISO 14001 Environment Management System - ISO 45001 Occupational Health and Safety Management System - Responsible Care Certification - Bonsucro Certification								
Principle 3	- ISO 45001 Occupational Health and Safety Management System - Responsible Care Certification - British Safety Council five-star safety rating system								
Principle 4	Materiality assessment and Stakeholder Engagement in line with GRI Standards								
Principle 5	- Bonsucro Certification - Responsible Care Certification								
Principle 6	- ISO 14001 Environment Management System - Responsible Care Certification - ISCC (International Sustainability Carbon Certificate) for Specific Products								
Principle 7	Member of Confederation of Indian Industry (CII), and founding Member of India Business and Biodiversity Initiative (IBBI)								
Principle 8	Responsible Care Certification								
Principle 9	- ISO 9001 certified Quality Management System - ISO 14001 certified Environmental Management System - Responsible Care Certification								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Principles	Commitments/ goals/ targets	Timeline	SDG Linkage
P1	100% compliance to policies and zero tolerance towards bribery and unethical practices	Ongoing – Throughout the year	
P2	MSDS / Product information	Ongoing – Throughout the year	
P3	Reporting of safety observations, EHS trainings, Contractors and Vendors EHS agreements	Ongoing – Throughout the year	
P4	Strive to maintain Customer satisfaction score 90%, CSR, Investors, employee engagement	Ongoing – Throughout the year	
P5	No child labour, no forced or compulsory labour and no discrimination cases	Ongoing – Throughout the year	 
P6	Water, energy and waste targets for climate change mitigation	31-03-2026	   
P7	Sustainability Reporting assured by 3rd party, participation in industry associations	31-07-2026	
P8	CSR Goals under Education, vocational skills and livelihood; Environment Sustainability and Rural development are regularly pursued and monitored by CSR Committee of the Board	Ongoing – Throughout the year	  
P9	ISO 9001/ MSDS /REACH/ISO 45001/ Product Stewardship/Cyber Security 100% Compliance	Ongoing – Throughout the year	 

6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.

Principles	Performance of the entity against their goals, commitments, and targets
P1	100% Compliance
P2	Product information shared with customers for its safe use and disposal
P3	Employees are engaged in reporting of safety observations for building safety culture through increased awareness
P4	Stakeholder's complaints are addressed on priority and all efforts are made to ensure closure of complaints.
P5	No child labour case, equal opportunity of employment to all and one case under POSH was reported during FY2025-26 and closed by Company's Internal Compliant Committee (ICC) constituted for the investigations and redressal of sexual harassment complaints
P6	Water, energy and waste targets monitoring - Reduction in Specific Energy intensity by 7% (TJ/ Lakh INR) compared to FY24-25. - Reduction in Specific Energy intensity by 6% (GJ/ t Production) compared to FY24-25. - Reduction in Specific Water Withdrawal intensity by 8% (KL/t Production) compared to FY24-25. - More than 10 times Water conserved and Harvested than consumed during the year - Reduction in Specific Total Waste intensity by 13% (t/t Production) compared to FY24-25. 100%Plastic packaging that was introduced into the market were recycled through authorized plastic waste Withdrawal intensity by 8% (KL/t Production) compared to FY24-25 recyclers during FY25-26. - Reviewed Task force on Climate related Financial Disclosures (TCFD) and initiated Task force on Nature related Financial Disclosures (TNFD) during the year.
P7	Sustainability reporting as per GRI Standards and assured by third party; participated in CII, FICCI, FAI, CMA, ISMA, AMA.
P8	Preventive Healthcare: Education, vocational skills and livelihood; Environment Sustainability and Rural development are regularly pursued and monitored by CSR Committee of the Board-For details please refer Section C under Principle 8.
P9	Information about the product and its use provided on the product labels and also relevant safety related information shared through MSDS supplied along with the products as applicable.

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 DCM Shriram Ltd., sustainability is integral to our business philosophy and long-term value creation. Our Environmental, Social and Governance (ESG) approach is guided by responsible growth, sound governance, operational excellence, and a strong commitment to people, communities, and the environment. During FY 2025–26, we continued to strengthen our ESG framework, embedding sustainability deeper into decision-making across businesses and value chains. I am pleased to share that DCM Shriram achieved an ESG score of 63* under the S&P Global Corporate Sustainability Assessment (CSA) during the year. This reflects steady progress across environmental stewardship, social responsibility, and governance practices, as well as improved systems, disclosures, and risk management. While this performance is encouraging, we view it as a milestone rather than a destination and remain committed to continuous improvement aligned with global best practices and stakeholder expectations. Environmental stewardship remains a key focus area across our operations. During the year, we progressed on initiatives aligned with climate action, energy efficiency, water stewardship, and responsible resource management. Our efforts are aimed at reducing environmental impact while ensuring compliance, operational efficiency, and long-term resilience. We continued to enhance energy efficiency through process optimization, technology upgradation, and disciplined performance monitoring. Integration of Agri-based fuels and renewable energy sources forms part of our longer-term decarbonization roadmap. We have also strengthened GreenHouse Gas (GHG) accounting systems to improve data quality and support informed decision-making in line with recognized standards achieving 6% reduction in specific energy intensity over the previous FY24-25. During the year, the Company reaffirmed its sustainability commitment by pledging to reduce Scope 1 and Scope 2 emissions by 40% by 2040 and achieve carbon neutrality by 2050. Water stewardship remains critical, particularly in water-stressed regions. During the year, focused initiatives on water recycling, rainwater harvesting, and efficient water use helped reduce dependence on freshwater sources by conserving and harvesting more than 10 times water that is consumed at our manufacturing sites. Furthermore, a reduction of 8% was achieved in specific water withdrawal intensity during the year. In parallel, we continued to advance waste minimization, recycling, and co-processing initiatives, reinforcing our commitment to a circular economy and environmentally responsible operations achieving 13% reduction in specific waste intensity. At DCM Shriram, the safety and well-being of our people is paramount. During the year, Zero Fatalities reported across all operations and achieved reduction of 52% in LTIFR during FY 2025–26. This outcome reflects consistent leadership focus, robust safety management systems, proactive risk identification, and continuous workforce engagement. Our approach to safety goes beyond compliance, emphasizing prevention, learning from near-misses, and fostering a strong safety culture at every level. We continued to strengthen occupational health and safety practices through structured training, audits, and behavioral safety initiatives. Our ongoing focus remains on creating safe, healthy, and inclusive workplaces that enable our employees and contractors to perform at their best. Community engagement and social responsibility remain core to our values. Through structured CSR programmes, we supported education, healthcare, skill development, and livelihood initiatives in communities around our operations. Our interventions are designed to deliver measurable impact and align national priorities and relevant Sustainable Development Goals, ensuring meaningful and sustainable outcomes. Strong governance underpins trust, transparency, and long-term sustainability. During FY 2025–26, we continued to strengthen governance structures, with active Board and Committee oversight on ESG-related matters. Our governance framework emphasizes ethical conduct, accountability, risk management, and transparent disclosures. We maintained robust compliance systems and internal controls, supported by regular audits and reviews. Looking ahead, sustainability will remain central to DCM Shriram's growth strategy. Our priorities include accelerating climate action, further improving ESG performance benchmarks, deepening stakeholder engagement, strengthening ESG data systems, and integrating sustainability considerations across the value chain. While the S&P Global CSA score of 63 and featured in Sustainability Yearbook validates our progress, it also motivates us to raise our ambitions further. We remain committed to building a resilient, responsible, and future-ready organization that creates long-term value for all stakeholders.

I would like to thank our employees, partners, communities, and shareholders for their continued trust and support as we advance on our sustainability journey.

K. K. Sharma
Whole Time Director-EHS

*As on 11th February 2026

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies	Board of Directors								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustain ability related issues? (Yes / No). If yes, provide details.	Yes 1. Led by Mr. K. K. Sharma, Whole Time Director (EHS) following members have been nominated as a team to head the Business Responsibility and Sustainability Reporting initiatives: 2. Mr. Amit Agarwal, Executive Director and Group Chief Financial Officer 3. Mr. Sandeep Girotra, Executive Director and Group Chief HR Officer								

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually								
11.Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Yes. Det Norske Veritas (DNV)#,Alcumus ISOQAR Ltd#, RMG Associates																	

#Independent Auditor ISO 14001, ISO 45001, and ISO 9001 standard

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	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)									

Table 1- Annexure to 1a- Policies aligned to NGRBC Principles

Principles	DCM Shriram's Policy
P1	Code of Conduct, Policy on Related Party Transactions, Insider Trading Policy, Code of Fair Disclosure
P2	EHS Policy
P3	Code of Conduct, EHS Policy, Human Rights policy, Responsible Procurement Policy
P4	Business Responsibility Initiatives, Policy and Framework, Whistle Blower Policy, Stakeholder Engagement Policy
P5	Code of Conduct, Human Rights Policy, POSH Policy, Whistle Blower Policy
P6	EHS Policy, Biodiversity Policy
P7	Code of Conduct, EHS Policy
P8	CSR Policy
P9	Code of Conduct, EHS Policy, Whistleblower Policy, Integrity and Customer Centricity Value, Privacy Policy

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topic principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	The Companies Act 2013, SEBI Regulations including SEBI Listing Regulations and SEBI Insider Trading Regulations, Sustainability Reporting, Project Safety, Business Responsibility initiatives, Global financial, business Trends, CSR and Financial reporting, Whistle Blower, Awareness/ Compliances of Related Party Transactions, Policy on Materiality of events and information to be reported to the stock exchanges under Regulation 30 of the SEBI Listing Regulations, Risk Management, etc.	100%
Key Managerial Personnel	8	Code of Conduct, Company Values, ESG, Sustainability Reporting, Whistle Blower Policy, Prevention of Sexual Harassment (POSH) Policy, Global and National financial updates, business trends, financial reporting, HR Policies and employee welfare, Awareness/ Compliances of Related Party Transactions, Insider Trading Compliances, Policy on Materiality of events and information to be reported to the stock exchanges under Regulation 30 of the SEBI Listing Regulations, Risk Management, AI Awareness sessions etc.	100%
Employees (other than BoD and KMPs)	17533	Crop Management, Training of Genovix etc, Handling complaint In Sales Industry, Product awareness, 5S, ESG, Field Quality Improvement, Safety, Business Communication Skills, Managerial Effectiveness, Habits of Successful people, Team Building, Well being, Values, POSH, Safety, Emotional Intelligence, Accountability, Insider Trading Compliances, Fish Bone Analysis on Electrical Breakdown/ Business Etiquettes / Team Congruence /Conflict Mgt/	100%

		Emotional Intelligence/Delegation/ Sense of ownership, Communication, Presentation, Payroll, Compliance, Project Management, Inventory Handling, Chemical Plant Concept, Seed Sampling, Biometrics and Breeding Scheme Optimization and Plant Protection.	
Workers	7557	POSH, BBS, COC & Executive Presence, Safety, 5-S, Workmanship / Behaviour / Safety / BBS/ Discipline / Team Work, Competency Building on Factory Laws, IMS Audit Workshop, Breaking Unconscious Bias	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					
Category	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	Not applicable	Not applicable	Not applicable	Not applicable
Settlement	Nil	Not applicable	Not applicable	Not applicable	Not applicable
Compounding Fee	Nil	Not applicable	Not applicable	Not applicable	Not applicable

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	Not applicable	Not applicable	Not applicable
Punishment	Nil	Not applicable	Not applicable	Not applicable

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

Case Details	Name of regulatory/enforcement agencies/judicial institutions
Not applicable	

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

As part of DCM Shriram's Code of Conduct, we have established anti-corruption and anti-bribery guidelines. All employees, the Board of Directors, and senior management are considered under the policy. According to the policy, employees are prohibited from offering or receiving bribes in the form of gifts, donations, hospitality, or entertainment from the Company's current or potential suppliers, customers, or third parties with business dealings under any circumstances. To demonstrate their understanding of the policy and pledge to follow its guidelines, all employees are encouraged to attend a training session on it.

As part of the internal audits, risk assessments are done to find and acknowledge any potential risks related to bribery and corruption. In case of a complaint on bribery or corruption, DCM Shriram follows a formal procedure by investigating, and taking appropriate action. This kind of misconduct can be brought to the attention of the Board's Audit Committee on a regular basis. Disciplinary moves are to be made in the event of any infringement of the General set of principles, which can incorporate punishments, lawful activity and even end of work or business contract, contingent on the seriousness of the breach. The weblink of our code of conduct policy:

[https://www.dcmshriram.com/sites/default/files/CODE%20OF%20CONDUCT%20-%20BRD%20MEMB%20&%20SR.%20MGMT%20-%20Final%20\(BM%2004.10.2014\)%20.pdf](https://www.dcmshriram.com/sites/default/files/CODE%20OF%20CONDUCT%20-%20BRD%20MEMB%20&%20SR.%20MGMT%20-%20Final%20(BM%2004.10.2014)%20.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:

No disciplinary action has been taken against any of the directors, KMPs or employees pertaining to anti-corruption and anti-bribery.

	FY 2025-26	FY 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		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

Not Applicable

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

FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
No. of days of accounts payables	No. of days of accounts payables
40	44

Note: Cost of goods sold comprises of Total Expenses excluding Employee Benefit Expenses, Depreciation, Excise duty & Finance Cost.

9. Open-ness of business:

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25** (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as% of total purchases	43%	55%
	b. Number of trading houses where purchases are made from	1518	2142
	c. Purchases from top 10 trading houses as% of total purchases from trading houses	77%	77%
Concentration of Sales	a. Sales to dealers/distributors as% of total sales	43%	40%
	b. Number of dealers/ distributors to whom sales are made	7248	3461
	c. Sales to top 10 dealers/ distributors as% of total sales to dealers/distributors	21%	43%
Share of RTPs in	a. Purchases(Purchases with related parties/Total Purchases)	1.26%	0.98%
	b. Sales (Sales to related parties / Total Sales)	1.26%	0.57%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	37.56%	9.82%
	d. Investments (Investments in related parties/ Total Investments made)	97.85%	99.57%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
98,182	Climate smart agricultural practices, Soil health & Nutrition Management Ratoon Management Biological Control of insect & diseases. Planting method & seed treatment Sustainable Agronomical Practices for Sugar	93%
7,97,297	Farmer campaigns and meeting, Crop Shows/ Field Days, Product demonstration, jeep campaigns for Bioseed Business	98%
80,554	Farmer meeting, Dealers meeting and Visits to the field Crop Shows/Field Days, Product demonstration, Jeep campaigns for SFS Business	78%
1226	TREM Card, Emergency information panel, Chemical hazards, Road safety programs etc. for Transporters carrying hazardous chemicals	100%

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

Yes, DCM Shriram has established stringent procedures to prevent Board members from engaging in conflicts of interest. The Board's Code of Conduct, Code on Prevention of Insider Trading and Policy Related Party Transactions provide guidelines for avoiding conflicts of interest and are applicable to all directors. In accordance with the policy, Senior Management and Board Members do not participate in any circumstance in which they may have a conflict of interest with the Company and they confirm such status to the Board annually.

The goal of the Policy on Related Party Transactions is to make sure that all transactions between the Company and related parties are properly reported, approved, and disclosed. The Director who is

concerned or interested cannot discuss or approve contracts or arrangements with related parties.

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	FY 2024-25	Details of improvements in environmental and social impacts
R&D	100%	100%	R&D of hybrid seeds that are resistant to adverse weather conditions, salinity, drought, water logging, insect pests and diseases.
Capex	13%	13%	Effluent Treatment Plants, Air Pollution Control Devices, Green belt Development, Rainwater Harvesting, Waste Management etc.

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

Yes, DCM Shriram has procedures in place for sustainable sourcing. A policy on Sustainable Procurement is in place which is available on company's website. Link: <https://www.dcmshriram.com/docs/sustainability-report/responsible-procurement-policy.pdf>

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

Sugar and Distillery business: Local farmers provided 100% of the sustainable sugarcane feedstock and for Chemicals business: By value, sustainably sourced inputs made up more than 44% from Tier-1 suppliers.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

(a) Plastics : DCM Shriram has registered as brand owners with CPCB under the EPR obligation as part of compliance of the Plastic Waste Management rules. The Company has engaged three Plastic Waste Reprocessing agencies authorized by CPCB for recycling of plastics wastes.

(b) e-waste : Not applicable

(c) Hazardous waste: Not applicable

(d) Other waste: Not applicable

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

Yes, plastic packaging introduced into the market is recycled through the CPCB (Central Pollution Control Board) authorized plastic waste re-processors. During the year, 100% of the plastic packaging introduced into the market was recycled by plastic waste re-processing agencies

Leadership Indicators

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

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.
2011	Sodium Hydroxide, Chlorine, Hydrogen, Sodium Hypochlorite, Hydrochloric Acid, Aluminium Chloride, Calcium Carbide, PVC Resin, PVC Compound, Bleaching Powder, UPVC and Aluminium Doors & Window	Approx. 39%	Cradle to Gate	Yes	Yes, included in the Sustainability Report FY25-26. https://www.dcmshriram.com/sustainability/reports
The company plans to carry out LCA for sugar & distillery business and new products during FY26-27.					

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.

Name of Product/Service	Description of the risk / concern	Action Taken
Sodium Hydroxide, Chlorine, and Hydrogen	It was identified through the LCA study that the maximum environmental impacts are associated with the consumption of electricity (captive and grid electricity) as well as steam followed by the purchased primary raw materials (mainly, Sodium Chloride). Other than these, there is an insignificant contribution from other sources across the value chain of the products.	Selective initiatives to improve on the identified hotspots are considered and further being evaluated. As electricity and steam are major contributors, alternative sources of fuels (e.g., solid biomass) in place of fossil fuel, switching to renewable sources of electricity (e.g., solar photovoltaic energy, Wind energy etc.) would lead to a reduction in product environmental impacts. The Company is evaluating recommendations to explore use of highly pure Sodium chloride as a raw material, which will reduce the raw material consumption and brine sludge generation.
Sodium Hypochlorite	It was identified through the LCA Study that the overall impact is from the primary raw materials (Chlorine and Sodium Hydroxide) which are produced in-house.	The Company is continuously improving the upstream Chlor-Alkali process which will enhance the overall environmental performance of sodium hypochlorite.
Hydrochloric Acid	It was identified through the LCA study that 97% of the overall impact is from Chlorine and the rest is from hydrogen, water and electricity.	The Company is continuously improving the upstream Chlor-Alkali process which will enhance the overall environmental performance of Hydrochloric Acid.
Caustic Soda, Caustic Lye and Urea	Health & Safety Risk	The Company has adequate safety systems in place related to manufacturing process and safety data sheet (SDS) is provided to customers along with the product for more information on safe handling and response during emergency situations.
Calcium Carbide	The maximum environmental impacts are associated with the consumption of electricity (captive and grid electricity) followed by raw materials such as lime and pet coke.	The Company has undertaken initiatives to improve on the energy efficiency. As electricity and steam are major contributors, alternative sources of fuels (e.g., solid biomass) in place of fossil fuel, switching to renewable sources of electricity would lead to a reduction in product environmental impacts.

Name of Product/Service	Description of the risk / concern	Action Taken
Fenesta Doors and Windows (UPVC and Aluminium)	The maximum environmental impacts are associated with the consumption of Aluminium as raw material that requires extraction and processing	The Company is exploring the following recommendations: - Use recycled aluminium, which requires significantly less energy to process compared to virgin aluminium. - Source raw aluminium from suppliers who use sustainable mining practices and have lower environmental impacts. - Develop lightweight aluminium profiles that use less material without compromising structural integrity, reducing the overall environmental footprint. Source raw materials and components locally to minimize transportation distances and associated environmental impacts.

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).

We use only bio-degradable inputs in our sugar and distillery operations, which are composted at the end of the process.

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Lime sludge, Fly ash and bagasse	26%	27%

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

Material	FY'2025-26			FY'2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	2231 Tonnes	0	0	4024 Tonnes	0
E-waste	N/A	N/A	N/A	N/A	N/A	N/A
Hazardous waste	N/A	N/A	N/A	N/A	N/A	N/A
Other waste	N/A	N/A	N/A	N/A	N/A	N/A

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
Packing Material (Tote Bins for AICI3)	1.1%
Chlorine and Hydrogen Cylinders	100%
PVC Resin using small bulkers	100%
Plastic Wastes (Packaging Material)	100%

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:

% of employees covered by											
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care benefits	
Category	Total (A)	No. (B)	% (B /A)	No. (C)	% (C /A)	No. (D)	% (D /A)	No. (E)	% (E /A)	No. (F)	% (F /A)
Permanent employees											
Male	3906	3193	82%	3906	100%	NA	NA	0	0%	0	0%
Female	316	214	68%	316	100%	316	100%	0	0%	0	0%
Total	4222	3407	81%	4222	100%	316	7%	0	0%	0	0%
Other than Permanent employees											
Male	54	9	17%	54	100%	NA	NA	0	0%	0	0%
Female	6	1	17%	6	100%	6	100%	0	0%	0	0%
Total	60	10	17%	60	100%	6	10%	0	0%	0	0%

Note: All employees are given option to take insurance cover under the group medical cover of the Company.

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

% of workers covered by											
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care benefits	
Category	Total	No.	% (B /A)	No.	% (C /A)	No.	% (D /A)	No.	% (E /A)	No.	% (F /A)
	(A)	(B)		(C)		(D)		(E)		(F)	
Permanent workers											
Male	2317	2317	100%	2317	100%	NA	NA	0	0%	0	0%
Female	10	10	100%	10	100%	10	100%	0	0%	0	0%
Total	2327	2327	100%	2327	100%	10	0.4%	0	0%	0	0%
Other than Permanent workers											
Male	7892	6116	77%	7806	99%	NA	NA	0	0%	0	0%
Female	621	617	99%	621	100%	543	87%	0	0%	0	0%
Total	8513	6733	79%	8427	99%	543	6%	0	0%	0	0%

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

Cost incurred on well-being measures as a% of total revenue of the company	
FY'2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
0.02%	0.02%

1. Details of retirement benefits :

Benefits	FY'2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a% of total employees	No. of workers covered as a% of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a% of total employees	No. of workers covered as a% of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	N.A.	100%	100%	N.A.
ESI	100%	100%	Yes	100%	100%	Yes
Others-Please specify						

2. Accessibility of workplaces

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

Yes, in accordance with requirements, the necessary arrangements are made to promote accessibility for employees and workers with disabilities.

3. 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, Human Rights Policy contains guidelines for ensuring that employees with disabilities have equal opportunity.

<https://www.dcmshriram.com/docs/files/Human%20Rights%20Policy.pdf>

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

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

* No male employee or worker availed any parental leave during FY'25-26

5. 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/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes - Grievance Redressal Committee/Works/POSH Committee is formed in the Manufacturing Locations and we have multiple platforms where employee can raise their grievance like Open Houses & Leena AI (Online Tool).
Other than Permanent Workers	Yes - We have planned monthly supervisor meeting for the discussion on day to day grievance and awareness.
Permanent Employees	Yes - Grievance Redressal Committee/ Works Committee is formed in the Manufacturing Locations and We have multiple platforms where employee can raise their grievance like Monthly Sampark, Open Houses, Leena AI (Online Tool).
Other than Permanent Employees	Yes - Grievance Redressal Committee/ Works Committee is formed in the Manufacturing Locations and We have multiple platforms where employee can raise their grievance like Monthly Sampark, Open Houses, Leena AI (Online Tool).

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

Category	FY'2025-26			FY'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	4222	0	0%	3837	0	0%
- Male	3906	0	0%	3593	0	0%
- Female	316	0	0%	244	0	0%
Total Permanent Workers	2327	412	18%	2360	426	18%
- Male	2317	412	18%	2355	426	18%
- Female	10	0	0%	5	0	0%

7. Details of training given to employees and workers:

	FY'2025-26					FY'2024-25				
Category	Total (A)	On Skill Upgradation		On Health & Safety Measures		Total (D)	On Skill Upgradation		On Health & Safety Measures	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3906	3681	94%	3614	93%	3593	3438	96%	3205	89%
Female	316	254	80%	283	90%	244	218	89%	232	95%
Total	4222	3935	93%	3897	92%	3837	3656	95%	3437	90%
Workers										
Male	2317	2172	94%	2208	95%	2355	2195	93%	2184	93%
Female	10	9	90%	9	90%	5	5	100%	5	100%
Total	2327	2181	94%	2217	95%	2360	2200	93%	2189	93%

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

Category	FY'2025-26			FY'2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3906	3906	100%	3593	3593	100%
Female	316	316	100%	244	244	100%
Total	4222	4222	100%	3837	3837	100%
Workers						
Male	2317	2317	100%	2355	2291	97%
Female	10	10	100%	5	5	100%
Total	2327	2327	100%	2360	2296	97%

9. Health and safety management system:

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

Yes, this encompasses robust safety protocols, comprehensive training programmes and continuous risk assessment, . Continuous improvement is ensured through the regular EHS Audits.

Comprehensive EHS Policy aligns with statutory requirements, covering all employees and contractors and is implemented via a robust Operating Management System (OMS).

DCM Shriram's Bharuch, Kota, Sugar & distillery units, Fenesta sites, Bioseed and Shriram Farm Solution business all use an ISO 45001-certified occupational health and safety management system. At each of our locations, we have a well-established EHS function that effectively facilitates the implementation of all occupational health and safety policies and procedures. In addition, in order to steer site-level safety initiatives, each location has a Safety Committee that includes employees and senior management from the plant. The Corporate EHS team at DCM reviews and monitors safety performance on a regular basis using specific leading and lagging indicators. To fulfill our commitment to ensuring the health and well-being of our employees, this informs our strategy and action plans for continuously strengthening safety systems

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

Safety Audits

- Internal and external safety experts carry out safety audits at all manufacturing locations on a regular basis to look over safety procedures and find any loopholes or gaps.
- External auditors also conduct ISO 45001 audits.
- We conduct job safety analysis, general plant conditions assessments, and periodic safety inspections at the plant level to identify safety risks and hazards. Scheduled preventive equipment health checks and process safety audits are also carried out.

Health and Safety Performance Review:

- We have an established EHS function at all sites that facilitates implementation of all policies and protocols effectively. Safety Performance review is carried out at site level, Business level and Board level on regular basis. An EHS MIS is in place to consolidate data on a monthly basis for all the manufacturing sites and share the learnings from various incidents reported to prevent the recurrence of such incidents by taking necessary corrective and preventive actions.
- There is a Safety Committee at each location with senior management and workforce members who meet on a regular basis to review and monitor the plant's safety performance.

Safety Incident reporting Investigation:

- The Company has a safety incident reporting system that empowers workers and employees to report safety hazards and participating in carrying out thorough investigation for CAPA. Each safety incident receives a thorough investigation and root cause analysis in order to implement corrective and preventative measures laterally across various sites. In addition, risk identification techniques such as HAZOP, Fault Tree Analysis etc are followed for taking corrective and preventive actions. Spot corrections of any safety hazard is followed to eliminate at risk behaviours to build a strong safety culture. Furthermore, labor union and collective bargaining framework exists to protect against reprisals. Whistle blower policy is in place to raise any concern that could cause injury or ill health to a worker.
- The hierarchy of controls being followed includes five levels: elimination, substitution, engineering controls, administrative controls, and personal protective equipment (PPE).
- We encourage continuous learning and skill development among our employees, with training needs identified through collaboration between employees, line managers, and the HR function. We provide safety training to contract workers w.r.t the task assigned such as mechanical, electrical, Instrumentation or civil etc., when necessary, in addition to their induction training on safety. We are delivering targeted interventions and training to employees in order to improve competency, behaviour, and safety.

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

Yes, DCM Shriram has a safety incident reporting system that allows workers and employees to report accidents, near misses, and identified safety hazards (unsafe acts and unsafe conditions) to the EHS department, Safety Toolbox Talks, and site-level safety committees. Furthermore, labor union and collective bargaining framework exists to protect against reprisals. Whistle blower policy is in place to raise any concern that could cause injury or ill health to a worker.

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

Yes, workers and employees have access to non-occupational medical and healthcare services. Employees receive free diagnostic camps, awareness programs, and regular medical examinations. Additionally, DCM Shriram allows employees to purchase health insurance.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.18	0
	Workers	0.03	0.12
Total recordable work-related injuries	Employees	1	0
	Workers	1	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	2

*Including the contract workforce.

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

All significant operations are certified to ISO 45001, with the Bharuch and Kota sites additionally accredited under the British Safety Council Five Star Occupational Health and Safety Management System. To guarantee our employees' health and safety, we strictly adhere to all policies and procedures. At each site, we have a well-established EHS function and committee that uses KPIs to effectively implement all policies and protocols. In addition, to enhance the safety culture, reputed external consultants are also utilized.

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

	FY'2025-26			FY'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	0	0		0	0	
Health & Safety	0	0		0	0	

13. Assessment 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%

14. 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.

Based on a time-bound action plan and regular implementation reviews, necessary corrective and preventive steps were taken to improve working conditions and health and safety practices. Refresher training programs and campaigns, enhanced engineering controls for achieving safety excellence, and a review of the safety procedures are all examples of corrective actions.

Leadership Indicators

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

(A) Employees: Yes

(B) Workers: Yes

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

DCM Shriram conducts periodic due diligence to guarantee that partners in the value chain deduct and deposit required statutory fees. Additionally, this is examined as part of DCM's internal and statutory audits. In addition, we regularly interact with partners in the value chain to educate them about responsible business practices and guarantee their compliance with statutory requirements like these

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

	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	FY'2024-25	FY' 2025-26	FY'2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

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	100%*
Working Conditions	

*The Company has assessment system which includes Health & Safety condition and Working Condition during new vendor registration and also included in the General Terms & Conditions of all issued Purchase Orders.

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.

Necessary corrective and preventive actions were taken to improve the health and safety practices and working conditions based on a time-bound action plan accompanied with regular implementation review. Some examples of corrective action include review of the safety procedures for enhanced safety, refresh retraining programs/ campaigns and enhanced engineering controls for achieving safety excellence.

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.

Enhancing stakeholder value is at the heart of our management strategy. By regularly engaging with our stakeholders to comprehend their distinct requirements, interests, and expectations, we foster close collaboration with them. We constantly reach out to our internal and external stakeholders through a variety of channels

because we recognize that value is created not only within the organization but also through relationships with others. The outcomes of our ongoing dialogue process are incorporated into the management strategy of the organization to facilitate efficient decision-making throughout the year. Shareholders, farmers, consumers, employees, local communities, distributors, employees, the media, and the state and central governments are some of our most important stakeholders. We have a conventional course of partner commitment based upon transparency and accountability.

The areas of action have been prioritized by conducting a materiality assessment. During the materiality evaluation, intuitive channels for commitment were laid out with many partners, for example, senior administration, representatives, providers, local area, NGO Accomplices, and so on. In order to learn about their major concerns and how they rank these issues in order of relative importance..

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key Topics and Concerns raised during such engagement
Employees	No	Intranet facilities, Internal newsletters, Communication meetings, Leader -ship site visits and interactions, Employee engagement survey, Induction and regular training programmes, Tool box talks, Regular drills on safety	Weekly/ Monthly	Vision and mission of the company, Business performance and plans, Welfare, Health and safety of the employees and their families, Assuring support of management to employees, Work place hazards and controls, Skill development, Rewards and recognitions
Government and Regulatory bodies	No	Regular inspections, Periodic Reports, Regular direct and indirect interactions through industrial associations and other bodies	Monthly/ Annually	Compliance of rules and regulations, Submission of reports under various statutes at specific intervals, Response to any issues raised by government/ regulatory authority, Tax revenues, Ease of doing business through sound corporate governance mechanisms

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key Topics and Concerns raised during such engagement
Shareholders & Investors	No	Annual General Meeting, Corporate Website, Annual Report, Social Media, Grievance Redressal Mechanism, Newspaper, Publications, Emails & Text Messages	Quarterly	Improved profitability and growth of organisation, Transparent and effective communication, Investor servicing, Sound corporate governance mechanisms
Customers	No	Regular personal Interactions and discussions, Market surveys, Customer surveys, Plant visits Customer	Monthly	Customer Satisfaction, Prompt response to customer complaints, Product/service quality and timely delivery, Building trust among the customers through plant visits
Suppliers, Dealers and Distributors	No	Annual Meet with suppliers and customers, Plant visits, Interactions on a regular basis	Monthly	Share best practices among industries, Competency development of local vendor, Rewards and recognitions
Farmers	Yes	Need based regular interaction by Cane & CSR function, Awareness camps on good agricultural practices	Weekly	Sustainable sugarcane production, Improved livelihood and income of farmers, Easy, affordable and reliable access to inputs such as quality seeds, fertilizers etc.
Local communities	Yes	Open dialogue with local communities, Need based surveys to understand community requirements, Awareness meets and Health camps, Celebration of cultural festivals/ occasion (Environment day, Safety day etc.), Public hearing for greenfield/expansion projects	Monthly	Health and hygiene in rural community, Education & infrastructure, Good agricultural practices, Water conservation and Waste management
Civil Society	No	Collaboration of various CSR projects	Monthly	Community developmental needs such as Healthcare, Education & Rural development etc
Industry Associations	No	Meetings, Seminars, Workshops	Monthly	Networking, Industry collaborations, establishing best practices

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key Topics and Concerns raised during such engagement
Media	No	Advertisements/ promotions, Press Releases, Interviews of Senior Management	Monthly	Publishing reports, Releasing relevant reports regularly

Leadership Indicators

- 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.**

To identify and reevaluate its environmental and social topics, DCM Shriram conducts a comprehensive materiality assessment and stakeholder engagement exercise every two years. The Board has delegated the procedure to management. DCM Shriram consults with key internal and external stakeholders as part of the materiality assessment process to learn about their concerns and expectations and incorporate their perspectives into the materiality assessment for setting priorities for environmental and social issues. The materiality matrix and the final list of environmental and social topics for DCM Shriram are based on insights gathered through stakeholder engagement. The EHS Function presents the assessment's findings to the BRSR Core Team nominated by the Board for the purpose of defining ESG goals and initiatives

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

Yes, as part of the materiality assessment exercise, the company undertakes consultation with key stakeholders to help identify and prioritize environmental and social issues. Based on the stakeholder feedback received, the company has implemented various policy and process reforms. DCM developed a human rights policy to reinforce its commitment to upholding human rights along with strengthening its EHS policy. Based on stakeholder consultations, we have identified environmental issues associated with farming. The Company puts continuous efforts in raising awareness among farmers to utilize water efficiently using best agricultural practices, non-chemical pest control and promoting use of bio-compost. This helps in providing better returns to farming community with increased productivity and water conservation. In addition, it also enhances soil fertility and protects and preserves the environment from undue chemicals. Wastes generated during sugar processing like boiler ash and press mud cake are used as organic manure and distributed to the farmers.

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

We have been engaging with famers, many of which belong to the vulnerable / marginalized stakeholder groups and face issues such as lower crop productivity and resulting lower income generation. These

sugarcane growers are member of Cooperative Cane Union and a Union of the farmers. DCM regularly educates these farmers are on good farming practices to produce sugarcane by using less irrigation water through trash mulching, trench planting, press mud application, laser land leveling and in addition using bio-control measures for controlling pests and diseases in sugarcane crop. The Company has created many engagement platforms including e-Suvidha App, WhatsApp Groups, Teleconferencing, Suvidha Centre (Call Centre) connecting to more than 2.6 Lakh Farmers. These initiatives have reaped many benefits to farmers related to support in yield increase, tagging and booking of Agri-inputs, faster query redressal etc.

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			FY'2024-25		
	Total (A)	No. of employee /workers covered (B)	% (B/A)	Total (C)	No. of employee /workers covered (D)	% (D/C)
Employee						
Permanent	4222	4184	99%	3837	3837	100%
Other than permanent	60	59	98%	58	50	86%
Total employees	4282	4243	99%	3895	3887	99.8%
Workers						
Permanent	2327	2276	98%	2360	2284	97%
Other than permanent	8513	5711	67%	9195	6568	71%
Total employees	10840	7987	74%	11555	8852	77%

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

Category	FY2025-26				FY 2024-25			
	Total (A)	Equal to Minimum Wage		More than Minimum Wage	Total (A)	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	3906	35	1%	3871 99%	3593	45	1%	3548 99%
Female	316	0	0%	316 100%	244	0	0%	244 100%
Other than Permanent								
Male	54	0	0%	54 100%	54	1	2%	53 98%
Female	6	0	0%	6 100%	4	1	25%	3 75%

Category	FY2025-26					FY 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)
Workers										
Permanent										
Male	2317	40	2%	2277	98%	2355	30	1%	2325	99%
Female	10	1	10%	9	90%	5	0	0%	5	100%
Other than permanent										
Male	7892	3305	42%	4587	58%	8661	4258	49%	4403	51%
Female	621	517	83%	104	17%	534	110	21%	424	74%

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

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in INR Lakhs)	Number	Median remuneration/ salary/ wages of respective category (in INR Lakhs)
Board of Directors (BoD)	12	96.875	2	56
Key Managerial Personnel	2*	274.18	0	Not Applicable
Employees other than BoD and KMP	3953	9.08532	322	7.30800
Workers	2317	4.29288	10	2.83518

* Remuneration of Chairman and Sr. Managing Director (CEO) included in BoD.

** Excludes non payroll employees

- b) Gross wages paid to females as% of total wages paid by the entity

	2025-26	2024-25
	Current Financial Year	Previous Financial Year
Gross wages paid to females as% of total wages	5.23%	4.22%

*Restated based on SEBI's Industry Standards on Reporting of BRSR Core

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?(Yes/No)

Yes, Weblink to our Human Rights Policy:

<https://www.dcmshriram.com/sites/default/files/Human%20Rights%20Policy.pdf>

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

Through our Whistle Blower Policy, we have established a system for

reporting and redressing all human rights violations. Any concerns pertaining to human rights can be reported by all employees, contractors, and suppliers as a result of this. All actual violations are dealt with seriously, and remediation measures can include terminating employees and business contracts, depending on the severity of the violation.

In addition, there is a Policy on the Prevention of Sexual Harassment (POSH) at DCM Shriram, and any incidents of this kind can be reported to the Internal Committee (IC) for POSH in accordance with the procedure that is outlined in the policy. Each reported allegation is treated confidentially and with seriousness. Open House Discussions and City centers, balanced/ Group HR interfaces are coordinated occasionally. Additionally, monthly meetings with representatives of unions are held.

Weblink to our whistle blower/vigil mechanism policy:

<https://www.dcmshriram.com/sites/default/files/Vigil%20Mechanism%20Policy.pdf>

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

Complaints	FY'2025-26			FY'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	The cases have been closed by the Company's Internal Complaints Committee (ICC) constituted for the investigations and redressal of sexual harassment complaints.	1	0	The cases have been closed by the Company's Internal Complaints Committee (ICC) constituted for the investigations and redressal of sexual harassment complaints.
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor /Involuntary Labor	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.

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a% of female employees / workers	0.34%	0.43%
Complaints on POSH upheld	1	1

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

DCM Shriram guarantees, in accordance with the Whistle Blower Policy and Procedure, that employees and business associates are completely protected from retaliation, punishment, intimidation, coercive action, dismissal, or victimization for reporting genuine concerns, even if they are not proven. Punitive action will be taken on anyone who tries to victimize anyone who complains, cooperates with an investigation or complaint, or provides information or data related to it.

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

Yes

10. Assessments of the year

Complaints	% 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 under way to address significant risks/ concerns arising from the assessments at Question 10 above.

No significant deviations were observed in relation to aspects described in Question 10 above.

Leadership Indicators

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

Not applicable as there is no complaint / grievances related to human rights during the reporting year.

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

To identify potential risks, we have a human rights due diligence process which is conducted annually through DCM Shriram's internal audit process for monitoring company-wide compliance. This entails under taking detailed monitoring at 100% of our sites including all

business functions, to track performance on various human rights related subjects such as working conditions, minimum compensation, equal opportunity, freedom of association etc. including about laws of the country. Any identified risks are dealt with corrective actions and closely monitored for progress at periodic frequencies..

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, in accordance with requirements, the necessary arrangements are made to promote accessibility for employees and workers with disabilities

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	100%
Discrimination at workplace	100%
Child Labour	100%
Forced / Involuntary Labour	100%
Wages	100%
Others -please specify	-

* For Tier 1 value chain partners

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

No significant deviations were observed in relation to aspects described in Question 4 above.

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 :

From Renewable sources	UoM	FY25-26	FY24-25
Total electricity consumption (A)	TJ	700	710*
Total fuel consumption (B)	TJ	13,437	16,949
Energy consumption through other sources (C)	TJ	-	-
Total energy consumed from renewable sources (A+B+C)	TJ	14,136	17,659*
From non- renewable sources			
Total electricity consumption (D)	TJ	1,096	924*
Total fuel consumption (E)	TJ	36,725	32,092
Energy consumption through other sources (F)	TJ	-	-

	UoM	FY25-26	FY24-25
Total energy consumed from non-renewable sources (D+E+F)	TJ	37,821	33,016
Total energy consumed (A+B+C+D+E+F)	TJ	51,957	50,675
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	TJ/ Lacs INR	0.038	0.041
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	TJ/ Lacs INR adjusted PPP	7.66	8.41
Energy intensity in terms of physical output	GJ/ MT Production	13.81	14.73**
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-

*Numbers updated after realignment of electricity purchased

**Number updated post inclusion of Value-added products in the production quantity

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, Limited Assurance by Deloitte Haskins & Sells LLP

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.

Yes, targets as per PAT schedule

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

Parameter	FY'2025-26	FY'2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	17,78,891	19,91,628
(iii) Third party water	1,29,01,749	1,27,22,251
(iv) Seawater / desalinated water	0	0
(v) Others	1,52,900	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	1,48,33,541	1,47,13,880

Parameter	FY'2025-26	FY'2024-25
Total volume of water consumption (in kilolitres)	1,30,41,360	1,24,21,556
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations)	9.45 KL/ Lacs INR	9.98 KL/ Lacs INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1923 KL/ Million USD	2063 KL/ Million USD
Water intensity in terms of physical output	3.47 KL/ t Production	3.61 KL/ t Production*
Water intensity (optional) - the relevant metric may be selected by the entity		

*Revised nos. based on inclusion of value-added products in Production quantity

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, Limited Assurance by Deloitte Haskins & Sells LLP

4. Provide the following details related to water discharged:

Parameter	FY'2025-26	FY'2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	12,80,864 (primary treatment)	18,61,554 (primary treatment)
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	5,11,317 (primary treatment)	4,30,771 (primary treatment)
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	17,92,180	22,92,324

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, Limited Assurance by Deloitte Haskins & Sells LLP

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

Yes, two of the distillery units of DCM Shriram are Zero Liquid Discharge units. In addition, the effluent from the sugar units are treated in state-of-the-art ETP and treated water is utilized for irrigation purposes without discharging outside the plant premises. The sewage generated at various manufacturing sites is also treated in STP and utilized for horticulture inside the plant premises without discharging into any water bodies.

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

Parameter	Please specify unit	FY'2025-26	FY'2024-25
NOx	Metric tonnes	2,695	2,716
SOx	Metric tonnes	2,032	2,169
Particulate Matter (PM)	Metric tonnes	1,736	1,878
Persistent Organic Pollutants (POP)	NA	NA	NA
Volatile organic Compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others- please specify	NA	NA	NA

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

Yes, the Company published Sustain ability Report 2025-26 as per IR Framework and GRI Sustain ability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as GRI Standards 2021. Limited Assurance by Deloitte Haskins & Sells LLP for Air Emissions is carried out for Sustain ability Report 2025-26.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions*	Metric tonnes	CO ₂ :36,42,525	CO ₂ :32,06,918
(Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	of CO ₂ equivalent	CH ₄ : 11,635 N ₂ O: 27,089 Total: 36,81,249	CH ₄ : 13,947 N ₂ O:29,369 Total: 32,50,234

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 2 emissions** (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,16,179	1,82,301 [#]
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/ Revenue in Lakh INR	2.82	2.76
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO ₂ e/ Million USD	575	570
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e/t Production	1.04	1.00 ^{##}
Total Scope 1 and Scope 2 emission intensity – the relevant metric may be selected by the entity (optional)		-	-

*SCOPE-1 Emission Factor reference used : Inter governmental Panel on Climate Change (IPCC)

**Scope-2 Emission Factor reference used : Central Electricity Authority (CEA)

[#] Numbers updated after realignment of electricity purchased

^{##} Number updated post inclusion of Value-added products in the production quantity.

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, Limited Assurance by Deloitte Haskins & Sells LLP

8. Does the entity have any project related to reducing Greenhouse Gas emissions? If yes, then provide details.

The below initiatives has resulted in cumulative reduction of 28.7 Lac tCO₂e emissions.

- Use of Biomass in the energy mix at Bharuch and Kota
- Use of Bagasse and Slop for generating power in Sugar and Distillery units
- Contracted supply of Renewable Power at Bharuch
- Vacuum pump installation in place of ejectors in the Chlor-Alkali Units at Bharuch
- Energy efficiency initiatives at Kota and Sugar sites
- Ethanol produced for blending petrol under the Ethanol Blended Petrol Program

- Re-membraning and Re-coating of Electrolyzers
- Replacement of existing cooling water pumps with energy efficient pumps
- Installation of Motor Operated Valve (MOV) in Boiler Feed Pump (BFP) Auto Recirculation Line and impeller trimming of Cooling water pump in 66 MW Power Plant.

Besides above, during the year the Company successfully commissioned CBG (Compressed Bio Gas) plant from sugar industry waste (Press-mud) at Ajbapur providing a sustainable alternative to diesel and CNG.

How many Green Credits have been generated or procured in FY2025-26

By the listed entity	Nil
By the top ten (in terms of value of purchases and sales, respectively) value chain partners	Not Available

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1636	1484
E-waste (B)	22.82	9.38
E-waste (Numbers)	3336	141
Bio-medical waste (C)	0.06	0.06
Construction and demolition waste (D)	NA	NA
Battery Waste (E)	11.93	14.14
Battery Waste (Numbers)	0	20
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	1,604*	1,560
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	7,27,390 (includes majorly Fly Ash & other materials)	7,63,515 (includes majorly Fly Ash & other materials)
Total (A+B+C+D+E+F+G+H)	7,30,665**	7,66,583
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0053 Kg/ INR	0.0062 Kg/ INR
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.108 Kg /USD	0.127 Kg /USD
Waste intensity in terms of physical output Waste intensity (optional) - the relevant metric may be selected by the entity	0.19 t/t Production	0.22 t/t Production[#]

*Reclassification of hazardous waste post regulatory approval.
 **The total waste reported excludes the e-waste and battery waste reported in numbers.

[#] Numbers updated after inclusion of Value-added products in the production quantity.

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	6,96,582	7,34,305
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	6,96,582	7,34,305
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	34,082	32,278
(iii) Other disposal operations	0	0
Total	34,082	32,278

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, Limited Assurance by Deloitte Haskins & Sells LLP

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.

In order to promote resource efficiency and waste management, we have adopted practices around circularity such as

- resource use optimization,
- recycling,
- upcycling or re manufacturing, and,
- reuse

In order to control our impact on the environment, DCM Shriram employs the three R's: Reduce, Reuse, and Recycle. All non-reusable waste are discarded through approved recyclers endorsed by the State Pollution Control Board.

Utilizing fly ash from a Thermal Power Plant and waste lime sludge from Calcium Carbide, the company produces cement. In sugar plants, entire press mud and ash are mixed for distribution to farmers as manure. During the financial year, molasses based distillery units at two of its Sugar sites is operated utilizing the molasses waste generated from sugar mill for producing Ethanol. In distillery unit, slop is mixed with bagasse which is used in boiler as a fuel. Its Ash is rich in Potash and readily usable as manure. Entire treated water from ETP in Sugar mills is utilized for irrigation and treated water from Distilleryunits at Hariawan and Ajbapur are 100% recycled in the distillery process thereby reducing net intake of fresh water. With approval from GPCB, the diluted sulfuric acid (78-80%) that is produced at the caustic soda process plant is used in nearby industries to recycle it completely. In the processes for handling intermediate products, plastic drums generated from various process plants used raw materials are repurposed. In distillery units, plastic drums are sent back to the raw material supplier for reusing the same thereby saving resource. During the year, 1377 nos. drums were reused.

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

S. No.	Location of operations /offices	Type of operations	Whether the conditions of environmental approval clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of the DCM Shriram offices / plants are located around ecologically sensitive areas			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

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

Yes, the Company is in compliance with the applicable environmental laws/ regulations/ guidelines

S. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
Not applicable				

Leadership Indicators

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

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

- Name of the area : NA
- Nature of operations : NA
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY'2025-26	FY'2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	NA	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water	NA	
(v) Others (Recycled) Recovered water from Treated Effluent		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) - the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	NA	
- No treatment		
- With treatment - please specify level of treatment		
(ii) Into Ground water	NA	
- No treatment		
- With treatment - please specify level of treatment		
(iii) Into Seawater	NA	
- No treatment		
- With treatment - please specify level of treatment		
(iv) Sent to third parties	NA	
- No treatment		
- With treatment - please specify level of treatment		
(v) Others	NA	
- No treatment		
- With treatment - please specify level of treatment		
Total water discharged (in kiloliters)		

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

Not Applicable.

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

Parameter	Unit	FY 2025-26	FY 2024-25**
Total Scope 3 emissions* (Break -up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	34,44,362	34,03,398
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	2.50 x 10 ⁻⁵	2.74x10 ⁻⁵
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent per ton of product	0.92	0.99

*SCOPE-3

Emissions considered for estimation: (Category 1 to 9 and Category 11)

Emission Factor reference: LCA database of products using SimPro & Gabi Softwares

Intergovernmental Panel on Climate Change (IPCC)

Department for Environment, Food and Rural Affairs (DEFRA)

Central Electricity Authority (CEA)

US Environmentally-Extended Input-Output (EEIO)

** Restated based on reclassification of categories.

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.

The Company published Sustainability Report 2025-26 as per IR Framework and GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as GRI Standards 2021.

Limited Assurance by Deloitte Haskins & Sells LLP for Scope 3 emissions is carried out for Sustainability Report 2025-26 as per GRI Standard and "GHG Protocol Corporate Accounting & Reporting Standard" as amended thereto developed by the GHG Protocol Initiative, a partnership between World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

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 rededication activities.

Not Applicable, as DCM Shriram does not have any operations in ecologically sensitive areas.

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
1	Renewable Power supply at Bharuch Plant	Contracted supply of 50.4 MW from Renewable Power	1,27,360 tCO ₂ e saved per year
2	Energy Efficiency Projects at Caustic Soda plant at Bharuch	Re-coating of 5 No. of Electrolysers & Re-membraning of 6 no. of Electrolysers. Replacement of identified old IE1, IE2 standard efficiency and rewind motors with energy efficient Motors. Replacement of lower size Impleller in P120 power plant Cooling water pump & VFD in panels	7,664 tCO ₂ e saved per year
3	Energy Efficiency Projects at Caustic Soda plant at Kota	Re-membraning of Electrolysers, Replacement of old anode and cathode mesh and membrane of Electrolyser. Installation of Capacitor bank in flaker and chlorine plant	5,544 tCO ₂ e saved per year
4	Installation of VFD at Fertilizer and PVC plants at Kota	Installation of a Variable Frequency Drive (VFD) in 2nd Stage Carbamate Pump in Urea Plant. Providing VFDs to optimize process operations at PVC plant	330 tCO ₂ e saved per year
5	Energy Efficiency Projects in Power plant at Kota	Modification in Air Pre-heaters (APH) to reduce the erosion of tubes and improve heat transfer efficiency and Installation of P66 Acoustic soot blower for steam savings.	1706 tCO ₂ e saved per year
6	Energy Efficiency Projects in Cement plant at Kota	Optimize Heater Usage in Electrostatic Precipitator (ESP) and Reduction in fielding charging current of cooler ESP fields from 100 mA to 60mA.	96 tCO ₂ e saved per year
7	Compressed Bio gas Plant at Ajbapur	During the year, a 12 TPD CBG plant with feedstock of press mud, a waste from sugar mill was utilized at Ajbapur	9107 tCO ₂ e saved per year
8	Energy Efficiency Projects in Sugar sites	Boiler operations with full auto combustion and automation maintaining oxygen in range of 3% to 5% to improve the boiler efficiency by 0.5 to 1% and other energy efficiency initiatives	7194 tCO ₂ e saved per year
9	Recycling of waste material from uPVC fabrication workshops	Cut pieces and profile wastes from various uPVC fabrication workshops are collected and recycled to save use of virgin raw material for making windows and doors profiles at Kota.	Around 5% saving of the virgin raw material

Web link for Sustainability report 25-26 : <https://www.dcmshriram.com/sustainability/sustainability-reports>

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ weblink.

Yes. As part of our business continuity plan, we have a plan in place for an emergency response in the event of any unforeseen circumstances. Everyone involved receives regular instruction on how to use tools like fire extinguishers and First Aid. In order to prepare for an efficient response in the event of an emergency, regular mock drills are also conducted on a variety of emergency scenarios. All of these risks are the subject of risk mapping based on their likelihood and impact. Regular audits and mock drills are conducted to assess the health of the emergency response plan and strengthen the system.

A plan for emergency preparedness includes:

- Key risks and hazards;
- Analysis of likelihood of occurrence and impact;

- Implementation of a mitigation strategy with delegated responsibilities;
- Publication of the plan to all relevant stakeholders

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?

Agriculture contributes to adverse environmental impacts such as, excessive water consumption, water pollution due to pesticide run-off, soil degradation, etc. DCM Shriram is undertaking multiple initiatives by engaging farmers to promote sustainable agricultural practices. For instance, treated water from our sugar sites is provided to farmers for irrigation, reducing the amount of fresh ground water withdrawn. DCM Shriram is also providing press mud, sludge and bagasse ash from sugar mills to farmers for soil amelioration in order to reduce the usage of chemical fertilizers.

In addition to above, as part of our Water Conservation initiative, desilting at Panai Jhabar (wetland) in Uttar Pradesh helped in creating surface water holding capacity, recharging ground water aquifers, sustaining aquatic flora and fauna indigenous to the area, including the elegant Sarus Crane thereby improving biodiversity and ecosystem. Furthermore, during the year 2 rainwater harvesting ponds outlets were extended and 2 rain water structures (Annicut) were constructed and 17 ponds were desilted resulting in additional water recharge capacity.

In order to reduce impact of emission arising out of transportation, finished products such as Chlorine, Caustic lye and Hydrogen at our Bharuch site are transported through pipelines in place of trucks/tankers saving use of fossil fuels in transportation. Furthermore, at our Kota site, raw materials and finished products are transported in racks saving fossil fuel to reduce GHG emission.

Initiatives are undertaken for waste minimization, reuse and recycling to mitigate its impact on the environment. Lime sludge, fly ash and bagasse are recycled for utilization in manufacturing cement and generating power. Also majority of the wastes generated from the processes are recycled on-site and off-site for its effective utilization with an objective of reducing waste for disposal to landfill. Plastic wastes introduced into the market through the finished products such as Cement, Urea, Sugar and PVC in the form of plastic bags are also recycled through the authorized plastic re-processors in line with our EPR obligation.

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

100% (For Tier 1 Suppliers)

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.**
20
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and Industry chambers/ associations (State/National)
1	Federation of Seed Industry of India (FSII)	National
2	Confederation of Indian Industry (CII)	National
3	Federation of Indian Chamber of Commerce and Industries (FICCI)	National
4	Fertilizer Association of India (FAI)	National
5	Cement Manufacturing Associations (CMA)	National
6	Indian Sugar Mills Association (ISMA)	National

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and Industry chambers/ associations (State/National)
7	Alkali Manufacturers Association of India (AMAI)	National
8	All India Distillers' Association (AIDA)	National
9	Crop Care Federation of India (CCFI)	National
10	UPVC Window and Door Manufacturers Association (UWDMA)	National

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

Name of authority	Brief of the case	Corrective action taken
Not applicable		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
Not applicable					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

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

Essential Indicators

Name and brief details of project	SIA notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not applicable						

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

As part of the program design, regular feedback to address community needs is collected. Additionally, a monitoring and evaluation system conducted by a third party, Give Grants, was introduced. This involves quarterly site visits and cadence calls with partners and key stakeholders within the community to assess all programs' impact and receive insights from the community.

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

	FY'2025-26	FY'2024-25
Directly sourced from MSMEs/ small producers	27%	11%
Sourced directly from within the district and neighboring districts	88%	89%

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

Location*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	63%	65%
Semi-urban	4%	3%
Urban	22%	27%
Metropolitan	11%	5%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Uttar Pradesh - Agri Skilling project	Sonbhadra	15,92,287

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

Yes

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

We source sugarcane for our Sugar and Distillery business from more than 70% of the small land-owning local farmers.

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

>80% (For Sugar and Distillery Business)

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable*				

* DCM Shriram has not acquired any intellectual property based on traditional knowledge.

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

Name of authority	Brief of the case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR Projects:

Details of beneficiaries of CSR Projects: FY 2025-26 (Current Financial Year)				
S. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups	Remarks
1	Khushali Sehat (Mobile Health Unit)	15532	90	A flagship healthcare initiative involving the delivery of quality antenatal and postnatal service to pregnant and lactating women by operationalising mobile healthcare units and building capacities of government healthcare front line workers such as ASHA, AWW & ANM.

Details of beneficiaries of CSR Projects: FY 2025-26 (Current Financial Year)				
S. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups	Remarks
2	DCM Shriram Skill Academy	374	90	A livelihoods initiative to increase the employability of rural youth in General Duty Assistant trade and Solar and electrical trade.
3	Khushali Rozgaar (DCS Operator)	15	100	A livelihoods initiative to equip students with future ready skills required in the chemical industry on plant operation automations.
4	Khushali Rozgaar (Project Zardozi)	50	100	A rural livelihoods initiative to empower rural women artisans in the craft of zari embroidery thereby enhancing their incomes.
5	Khushali Rozgaar (Siali School)	103	90	A rural livelihoods initiative to empower rural women in the sewing trade.
6	Khushali Shiksha	6,734	80	An Education initiative in improving the early childhood learning outcomes of students enrolled in Anganwadis in the age group of 3-5 years by building the capacities of anganwadi workers, ICDS supervisors.
7	Jeetega Kisaan Agriculture Extension	169	90	A rural skilling initiative of training the farmers on best package of practices to enhance their productivity and reduce their input costs thereby enhancing their incomes.
8	Jeetega Kisaan Soil Health Improvement	8040	80	An environment and sustainability initiative of improving the soil organic carbon in the

Details of beneficiaries of CSR Projects: FY 2025-26 (Current Financial Year)				
S. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups	Remarks
				farm fields by adopting in-situ management of agri waste, manure by applying compost to their farm fields.
9	Krishi Udyam- Agri Entrepreneurship Development	18,256	80	A rural skilling initiative of developing a cadre of agri entrepreneurs focusing on Improving the level of farm mechanization, ancillary businesses to cater the local demand for mechanization.
10	Hadoti Agro Farmer Producer Company-Supporting FPO	540	80	A rural skilling initiative of training a farmer producer organization on improving the access to quality services to small and marginal landholding farmers.
11	Jeetega Kisaan-Cattle Development	10,000	90	An agricultural-allied initiative on improving the breed of cattle population in the implementation geography by providing quality artificial insemination services, demonstrating best feeding practices, promoting best healthcare practices for enhancing cattle productivity.
12	Khushali Swachhata	26,200	60	A sanitation initiative of developing a lighthouse model of zero waste diversion to landfills at zero cost, by initiating circular economy principles, wealth is generated by the waste it self.
		86,013		

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.

DCM Shriram gives products roads to clients to raise questions or grievances and give criticism. In the Sugar, SFS, Bioseed, and Fenesta businesses, we have established a dedicated customer care service to receive and respond to telephonic customer complaints and grievances. Customers can also voice their concerns via a specific email address or phone number listed on each business's website..

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

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

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

	FY'2025-26		Remarks	FY'2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
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	4064	163	*Product Quality / Weight related issues including repair and maintenance complaints for all the businesses	4822	320	

*Includes repair and maintenance related grievances. Considering normal turnaround time required for resolution of consumer complaints, during the year, 96% of the complaints have been resolved in best practical way to the satisfaction of customers and remaining are being resolved on an ongoing basis.

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

	Number	Reason for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	Not applicable

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

Yes. The organization has established a framework to address cybersecurity, network safety, risks related to information security, and has a data privacy policy. To view the policy, visit the company's website at : <https://www.dcmshriram.com/privacy-policy>

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.

No such case has been reported.

7. Provide the following information relating to data breaches:

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

There has been no instance of data breach.

b. Percentage of data breaches involving personally identifiable information of consumers:

There has been no instance of data breach involving personally identifiable information of customers

c. Impact, if any, of the data breaches

NA

Leadership Indicators

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

Details of all our products and services are provided on our website: <https://www.dcmshriram.com/>

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

The product label displays additional information relevant for consumers to help them consume a higher valued product and appropriate usage. Information related to safe handling, direction of usage of products and specific certifications obtained by the company are also mentioned. All of these information is mentioned according to laws. For instance, our product calcium carbide's information label clearly mentions information on its non-usage of carbide for fruit ripening. To ensure safe transportation and educating consumers about safe and responsible usage of the products, MSDS is also supplied. Direction for Use (DFUs) are given with all the crop protection products.

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

Yes, customers are informed in advance of any disruptions to product or service delivery via email, phone, or in-person visit.

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

No.

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

Yes, the company engages with regular customers through formal and informal channels such as surveys, direct feedback from sales teams and plant personnel, one-on-one meetings, during dealer meet, and other similar events. To fine-tune operational strategies, customer and channel satisfaction surveys are frequently conducted. Apart from above, using internal summer interns, customer surveys also conducted as a part of their project.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN THE BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT OF DCM SHRIRAM LIMITED

To the Board of Directors of DCM SHRIRAM LIMITED

1. We have undertaken to perform limited assurance engagement, for **DCM SHRIRAM LIMITED** (the "Company") vide our engagement letter dated December 02, 2025, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") for the year ended March 31, 2026, in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR Report") included within the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

Our scope of limited assurance consists of the Sustainability Information listed in the Appendix I to our report. The reporting boundary of the BRSR Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR Report, where applicable.

Our limited assurance engagement was with respect to the year ended March 31, 2026 information and information referred to in Note 3 to the Appendix I only. We have not performed any procedures with respect to any other elements included in the BRSR Report and, therefore, do not express any conclusion thereon.

3 Criteria

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

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended; and
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the BRSR Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information

in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

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

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

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

7. Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the BRSR Report is free from material misstatement.

As part of limited assurance engagement, in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or

error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, at corporate Office and sites including Environment Health and Safety team, finance team, human resources team amongst others and those with the responsibility for preparation of the BRSR Report;
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at sites on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Reviewed the consolidation for sites on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

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

8. Exclusions

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

- Operations of the Company other than the Boundary mentioned in the Identified Sustainability Information listed in Appendix I;
- Aspects of the BRSR Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;

- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026 and Note 3 to Appendix I; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 and presented in the BRSR Report are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

10. Restriction on use

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

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W /W-100018)

Pratiq Shah

Partner

Membership No. 111850,.

UDIN: 26111850CQRRDX7345

Place: Mumbai

Date: June 12, 2026

APPENDIX I

Identified Sustainability Information subject to Limited Assurance

BRSR Core Indicators subject to Limited assurance

Sr. No.	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]			
1	P-1 [E], Question 8	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured)	Note 1
2	P-1 [E], Question 9	Open-ness of business: Details of concentration of purchases and sales with trading houses and with dealers/distributors respectively, and with related parties along-with loans and advances & investments, with related parties.	Note 1
3	P-3 [E], Question 1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)	Note 1
4	P-3 [E], Question 11	Details of safety related incidents: Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers) - High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)	Note 1
5	P-5 [E], Question 3(b)	Gross wages paid to females as% of total wages paid by the entity	Note 1
6	P-5 [E], Question 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 - Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a% of female employees/workers - Complaints on POSH upheld	Note 1
7		Details of total energy consumption (in Joules or multiples) and energy intensity:	Note 2

Sr. No.	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]			
	P-6 [E], Question 1	- Total energy consumed from renewable sources - Total energy consumption from non-renewable sources	
8		- Total energy consumed	Note 2
9		- Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) - Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) - Energy intensity in terms of physical output (production quantities in metric tonnes) (Note 3)	Note 2
10	P-6 [E], Question 3	Water withdrawal by source (in kilolitres) - Surface water, Groundwater, Third-Party Water, Seawater/desalinated water, Others - Total volume of water withdrawal (in kilolitres) - Total volume water consumption (in kilolitres)	Note 2
11		- Water intensity per rupee of turnover (Total water consumption / Revenue from operations) - Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP) Water intensity in terms of physical output (production quantities in metric tonnes) (Note 3)	Note 2
12	P-6 [E], Question 4	Water Discharge by destination and level of treatment (in kilolitres)	Note 2
13	P-6 [E], Question 7	Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity - Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Note 2
14		- Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Note 2
15		- Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Note 2

Sr. No.	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]			
		- 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) - Total Scope 1 and Scope 2 emission intensity in terms of physical output (production quantities in metric tonnes) (Note 3)	
16	P-6 [E], Question 9	Details related to waste management by the entity: Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, Radioactive waste, Other Hazardous waste and Non-hazardous waste.	Note 2
17		- Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - Waste intensity in terms of physical output (production quantities in metric tonnes) (Note 3)	Note 2
18	P-6 [E], Question 9	For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	Note 2
19	P-6 [E], Question 9	For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	Note 2
20	P-8 [E], Question 4	Percentage of input material (inputs to total inputs by value) sourced from suppliers. - Directly sourced from MSMEs/ small producers - Directly from within India	Note 1
21	P-8 [E], Question 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 Rural, Semi-urban, Urban and Metropolitan locations, as a percentage of total wage cost.	Note 1
22	P-9 [E], Question 7	Information relating to data breaches: - Number of instances of data breaches	Note 1

Sr. No.	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]			
		- Percentage of data breaches involving personally identifiable information of customers - Impact, if any, of the data breaches	

Note 1-All the operations and businesses of the Company in India.

Note 2- Indicators under Principle 6 and safety related incidents under Principle 3 are reported for manufacturing and fabrication sites of the India operations of the Company.

Note 3- Our engagement included performing procedures for the year ended March 31, 2025.