July 21, 2026

To,
The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

COMPANY CODE : BAYERCROP
SCRIP CODE : 506285

Dear Sir/Madam,

Sub.: Business Responsibility & Sustainability Report for the Financial Year ended March 31, 2026

Please find enclosed herewith the Business Responsibility & Sustainability Report ("BRSR") of the Company for the Financial Year ended March 31, 2026. The BRSR also forms part of Company's Annual Report for the Financial Year ended March 31, 2026.

This is for your information and records.

Thanking you.

Yours faithfully,
for **Bayer CropScience Limited**

Bharati Ratan Shetty
Digitally signed by Bharati Ratan Shetty
Date: 2026.07.21 11:59:41 +05'30'

Bharati Shetty
Company Secretary and Compliance Officer
(Membership No.: ACS 24199)

Encl: As above

Bayer CropScience Ltd.
CIN: L24210MH1958PLC011173

Registered and Corporate Office:
Bayer House
Central Avenue
Hiranandani Estate
Thane (West) – 400 607
Maharashtra, India

Tel : +91 22 2531 1234
Fax : +91 22 2545 5063
www.bayer.in
www.cropscience.bayer.com

RESTRICTED

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A GENERAL DISCLOSURES

I. Details of the Listed Entity

<table>
<tr><td>1.</td><td>Corporate Identity Number (CIN) of the Listed Entity</td><td colspan="3">L24210MH1958PLC011173</td></tr>
<tr><td>2.</td><td>Name of the Listed Entity</td><td colspan="3">Bayer CropScience Limited</td></tr>
<tr><td>3.</td><td>Year of incorporation</td><td colspan="3">1958</td></tr>
<tr><td>4.</td><td>Registered office address</td><td colspan="3">Bayer House, Central Avenue,
Hiranandani Estate, Thane (West) - 400 607
Tel. No.: + 91 22 2531 1234
Fax No.: + 91 22 2545 5063</td></tr>
<tr><td>5.</td><td>Corporate address</td><td colspan="3">Bayer House, Central Avenue,
Hiranandani Estate, Thane (West) - 400 607
Tel. No.: + 91 22 2531 1234
Fax No.: + 91 22 2545 5063</td></tr>
<tr><td>6.</td><td>E-mail</td><td colspan="3">ir_bcsl@bayer.com</td></tr>
<tr><td>7.</td><td>Telephone</td><td colspan="3">+ 91 22 2531 1234</td></tr>
<tr><td>8.</td><td>Website</td><td colspan="3">www.bayer.in</td></tr>
<tr><td>9.</td><td>Financial year for which reporting is being done</td><td colspan="3">FY 2025-26</td></tr>
<tr><td>10.</td><td>Name of the Stock Exchange(s) where shares are listed</td><td colspan="3">BSE Limited</td></tr>
<tr><td>11.</td><td>Paid-up Capital</td><td colspan="3">₹ 449,420,920</td></tr>
<tr><td>12.</td><td colspan="4">Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</td></tr>
<tr><td></td><td>Name of the Person</td><td colspan="3">Mr. Simon-Thorsten Wiebusch (Vice Chairman & Managing Director and CEO)</td></tr>
<tr><td></td><td>Telephone</td><td colspan="3">+91 22 2531 1234</td></tr>
<tr><td></td><td>Email address</td><td colspan="3">ir_bcsl@bayer.com</td></tr>
<tr><td>13.</td><td colspan="4">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)</td></tr>
<tr><td></td><td>Type of Reporting (Standalone/Consolidated Basis)</td><td colspan="3">Standalone</td></tr>
<tr><td></td><td rowspan="2">If selected consolidated: Not Applicable</td><td>Sr. No.</td><td>Name of the Subsidiaries (S)/ JVs/Associate Companies</td><td>CIN Number</td></tr>
<tr><td colspan="3">None</td></tr>
<tr><td>14.</td><td>Name of assurance/assessment provider</td><td colspan="3">TÜV India Private Limited</td></tr>
<tr><td>15.</td><td>Type of assurance/assessment obtained</td><td colspan="3">BRSR Core Reasonable Assurance</td></tr>
</table>

II. Product/Services

		Sr. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
16.	**Details of business activities (accounting for 90% of the Turnover):**	1	Crop Protection	Manufacture, sale and distribution of agrochemical products	76%
		2	Hybrid Seeds	Production, sale and distribution of hybrid corn seeds	19%

		Sr. No.	Product/Service	NIC Code (last 5 digits)	% Of Total Turnover contributed
17.	**Products/Services sold by the entity (accounting for 90% of the entity's Turnover):**	1	Manufacture, sale and distribution of agrochemical products	20211	76%
		2	Production, sale and distribution of hybrid corn seeds	01113	19%

III. Operations

		Location	Number of plants (including R&D center)	No. of Commercial Offices	Warehouses	Total
18.	**Number of locations where plants and/or operations/offices of the entity are situated:**	National	5	5	20	30
		International	-	-	-	-

		Locations	Numbers
19.	**Market served by the entity:**		
	a. No. of Locations	National (No. of States/UT)	25/4
		International (No. of Countries)	13
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	5%	
	c. A brief on types of customers	The Company provides a diverse range of hybrid seeds, innovative chemical crop protection products, and comprehensive customer service to promote sustainable agriculture. The Company primarily market these products through wholesalers and retailers. In addition, it also partners with value chain exporters, retailers and processors to promote sustainable agriculture practices. The Company sells its offerings to corporate entities involved in the sale and distribution of agricultural inputs. To align with government initiatives aimed at ensuring the availability of good quality products for mass distribution, the Company also supplies products to government/government agencies.	

IV. Employees

20. Details as at the end of Financial Year:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a. Employees and workers (including differently abled)						
	Employees					
1.	Permanent (D)	961	779	81%	182	19%
2.	Other than Permanent (E)*	175	132	75%	43	25%
3.	Total Employees (D+E)	1136	911	80%	225	20%
	Workers					
4.	Permanent (F)	113	106	94%	7	6%
5.	Other than Permanent (G)*	1558	1339	86%	219	14%
6.	Total Workers (F+G)	1671	1445	86%	226	14%
b. Differently abled employees and workers						
	Employees					
1.	Permanent (H)	5	4	80%	1	20%
2.	Other than Permanent (I)*	0	0	0%	0	0%
3.	Total Employees (H+I)	5	4	80%	1	20%
	Workers					
4.	Permanent (J)	0	0	0%	0	0%
5.	Other than Permanent (K)*	0	0	0%	0	0%
6.	Total Differently Abled Employees (J+K)	0	0	0%	0	0%

*Note: *Covers third-party contingent workforce*

21. Participation/Inclusion/Representation of women:

Sr. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1.	Board of Directors	7*	2	29%
2.	Key Management Personnel (KMP) (other than Executive Directors)	1**	1	100%

*Notes: *Board of Directors Composition reported above is as on March 31, 2026.*
***KMP count other than Board of Directors.*

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

Category	FY 2025-26 (Turnover rate in Current Financial Year)			FY 2024-25 (Turnover rate in Previous Financial Year)			FY2023-24 (Turnover rate in the year prior to Previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	10%	13%	10%	11%	11%	12%	14%	12%
Permanent Workers	22%	40%	23%	19%	93%	25%	13%	75%	18%

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

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

Sr. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether it is a holding/ Subsidiary/ Associate/or 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.	Bayer AG	Holding Company	8.43%	No
2.	Bayer CropScience AG	Holding Company	11.91%	No
3.	Bayer SAS	Holding Company	14.73%	No
4.	Monsanto Company	Holding Company	3.44%	No
5.	Bayer Investments India Private Limited	Holding Company	15.04%	No
6.	Bayer Vapi Private Limited	Holding Company	17.89%	No

VI. CSR Details

24.	**i. Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No):**	Yes
	ii. Turnover (in ₹):	₹ 56,750 million
	iii. Net worth (in ₹):	₹ 29,657 million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If yes, then provide web-link for the grievance redress policy	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	https://www.bayer.in/en/investors/policies	20	0	-	18	2	For two pending complaints, Action Taken Reports were filed on February 05, 2025, and April 01, 2025, which were eventually reviewed and closed by SEBI on April 8, 2025, and April 16, 2025, respectively.
Communities	Yes					-	-	
Investors (other than shareholders)	Yes					-	-	
Employees and workers	Yes					-	-	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If yes, then provide web-link for the grievance redress policy	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes	https://www.bayer.in/en/investors/policies	962*	58	Out of 58 complaints pending resolution, 7 complaints are pertaining to product-related topics, and 51 complaints are pertaining to quality-related topics. Review of these complaints is currently in progress.	671*	-	
Value Chain Partners	Yes					-	-	
Other (All Complaints other than Shareholders)	Yes					-	-	

Note: **Also includes complaints and grievances received from consumers through customer care call centers, emails, and Online Reputation Management team (social media channels).*

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

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
Climate Protection		Weather and climate can significantly impact the Company's business. Adverse weather conditions (such as drought, heavy rains, storms, etc.) pose a risk of crop losses, reduced yields and land degradation and therefore would impact the agricultural value chain as a whole. Additionally, it is known that there is food loss/wastage during handling of crops from farmers' farms till the consumer's household (i.e. storage, warehousing, and transportation). The yield loss in addition to food loss/wastage poses a risk of food	1. As a part of farmer advisory, the Company promotes sustainable farming practices that reduce the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. The focus is on yield increase, social and economic well-being of farmers and communities, and positive impact on nature by improving soil health, reducing on-field greenhouse gas emissions, and increasing carbon sequestration thereby helping to mitigate adverse climate change, restoring biodiversity and conserving water. One such initiative promoted by the Company is transforming rice cropping system from conventional Transplanted Puddled Rice to Direct Seeded Rice (DSR) technique which is anticipated to improve the water usage per kilogram of rice crop by about 25% by 2030 and would also contribute towards reducing greenhouse gas emissions. The Company plans to bring the direct seeded rice system to one million hectares across India, supporting over one million early-adopter smallholder rice farmers through the DirectAcres program. Already underway, the DirectAcres program has seen considerable success, with more than 90% of participating Indian farmers achieving successful plant establishment. In 2025, the Company successfully expanded DSR to encompass ~47,000 hectares across 105 clusters enrolling around 15,500 farmers. The Company, through its innovative digital tools, supports smallholder farmers in risk mitigation and informed decision making. FarmRise™ (a mobile app) provides farmers with market insights, weather forecasts and free agronomic advice, tailored to the specific needs of the field and growth stage of the crop. In 2025, the Company reached around 130,000 digitally active smallholders. According to independent study results in 2025, the digital advisory services provided through FarmRise™ app have helped 73% of	Negative – in short – term due to capital expenditure and operating expenditure involved in adoption of renewable energy sources and switching to cleaner fuels. Positive - medium-to-long-term impact expected from efficiency gains and risk mitigation

Opportunity   Risk

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
		security. In addition to the quantitative loss, such wastage in the agriculture value chain leads to atmospheric build-up and global warming. One of the long-term natural and physical effects of climate change is on the permanent water cycle (for example transition to a wetter or drier climate or delay in monsoon season), spread of diseases and insect pests as well as temperature changes. Introduction of regulatory requirements and economic disruptions due to transition risk could impact the Company's business.	farmers to improve their way of farming. 72% strongly agree that FarmRise™ puts their needs first, and 79% report improved confidence in investing in their farms because of the digital support received. Further, support is provided to smallholder farmers with education and ambassador programs, and digital in-field services such as seed planting, precision irrigation or crop protection advice through Better Life Farming (BLF) Centers. 2. Under the Sustainable Market Initiative, the Company has joined forces with leading agri-food companies to form the India Basmati Rice Coalition – an ambitious effort to transition 250,000 rice farmers to regenerative agriculture by 2030. In 2025, the coalition positively impacted over 70,000 acres, achieving up to 20% increases in farmer revenue, 9% yield improvements and 18% gains in water productivity. The Company contributed towards agronomic expertise and measurement capabilities, helping to reduce greenhouse gas emissions and improve soil health. This farmer-centric, evidence-backed model is driving systemic change across the rice ecosystem. The Company is also promoting sustainable farming practices across other crop segments such as export grapes, chili, gherkin, potato, and corn through its Food Value Chain Partnerships, in collaboration with the food industry. 3. The Company is engaged in energy source diversification through the use of sustainable sources as well as renewable energy through installation of solar panels, conversion of dryers to natural gas and entering into Power Purchase Agreement (PPA) for using renewable energy (wind and solar energy hybrid model) for manufacturing and R&D activities. 4. Rainwater harvesting has been implemented at sites to conserve/ recharge groundwater. 5. Investments are being made in process innovations and in the implementation and optimization of energy management systems at production sites, such as installation of Retrofit Emission Control Devices (RECD) on qualifying diesel generating sets, variable frequency drives, dust collection systems, light and motion detection sensors. 6. Optimization of distribution network to achieve customer-centricity has helped the Company to reduce the overall logistics footprint. The Company is also envisaging usage of railways as an alternative logistics partner to transport material directly shipped to customers from the manufacturing sites.	
Protection of the Environment		Non-reduction of air emissions, water scarcity and inadequacy of clean water in sufficient quantities could lead to disruption of business operations, affect health of the people, animals, and plants. Untreated water discharges from plant locations could contaminate the soil or groundwater reserves.	The Company has implemented various steps to contribute towards protecting the environment – both internally as well as in association with their customers: 1. Environmentally friendly products: All of the Company's products have been granted registration for use after thorough evaluation of their safety to environment, plants, humans; with applicable classification (toxicity triangle) and warning/caution statements by the regulatory authorities under the provisions of Insecticides Act, 1968. The R&D team strives to develop products which are the best fit for particular geography through product concept categorization. The Company aims to develop high yielding products tolerant for abiotic and biotic stress with proper germplasm evaluation in target environments for its adaptability and better harvests for farmers.	Negative – due to capital expenditure and operating expenditure on systems and processes needed for good environmental performance. - due to fines and penalties that can be levied on the Company for

Opportunity   Risk

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
		Non-compliance of existing or emerging regulations around environment protection could result in economic penalties and reputational damage.	2. Process innovations at the sites: The Company has installed Retrofit Emission Control Devices (RECD) on qualifying diesel generating sets, dust collection systems which would result in lower air emissions. 3. Water conservation: The Company has adopted rainwater harvesting, drip irrigation and water recycling systems. As a part of farmer advisory, the Company promotes sustainable farming practices that reduce the use of chemicals and prevent soil erosion by advising practices such as conservation tillage, crop rotation, cover crops, etc. The positive impact of this is seen through improved soil health, reduced greenhouse gas emissions, restored biodiversity and conservation of water. One such initiative promoted by the Company is transforming rice cropping system from conventional Transplanted Puddled Rice to Direct Seeded Rice technique. As part of the program, the Company is evaluating the reduction of greenhouse gas emissions as well as water-saving potential in the cultivation of rice under Alternate Wetting and Drying (AWD) and Direct Seeded Rice (DSR) methods. By 2032, the Company plans on bringing the DSR system to one million hectares, supporting over one million early-adopter smallholder rice farmers through the DirectAcres program. Further as part of the Company's CSR initiative, water conservation has been promoted in Odisha, Jharkhand and Maharashtra states mainly for the benefit of local farming communities. These initiatives include building farm ponds, stone bunds, canal restoration, diversion irrigation systems and reviving defunct borewells. These diverse water conservation interventions have enabled cultivation of additional crops while also preventing soil erosion and safeguarding farmlands. 4. Wastewater management: Wastewater generated at sites is subject to treatment and strict monitoring before it is discharged into the various authorized disposal channels. The Company monitors critical parameters of treated wastewater periodically and maintains treatment plants in good condition. The Company has installed online analyzers at various sites to monitor critical parameters at the outlets of their wastewater treatment plants. The analysis results are transmitted directly to the Central Pollution Control Board (CPCB), and the outlet valve of the treatment plant closes automatically if the thresholds are reached. 5. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that reduces the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. As a part of farmer advisory, the Company promotes sustainable farming practices and responsible use of agrochemicals. The Company has launched 'ForwardFarming' promoting sustainable agricultural practices, providing a platform for farmers, researchers, and stakeholders to collaborate and share knowledge. This initiative aims to demonstrate innovative farming techniques tailored to the needs of smallholder farmers in the country, with a particular focus on sustainable rice cultivation, thus promoting the transition towards regenerative agriculture.	non-compliance with regulatory requirement

Opportunity Risk

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
			6. Plastic waste management: The Company is registered as a Brand Owner and Importer and is fully committed to meeting its responsibility for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company meets the EPR target obligations as per CPCB guidelines and is undertaking activities in compliance with various regulatory requirements for waste management. The Company has engaged an agency to assist with annual filings and the purchase of Plastic Waste Management (PWM) credits, further a different dedicated agency conducts risk assessments related to EPR. For the disposal of plastic waste generated at the plants, each plant has engaged their own local vendor to manage disposal effectively.	
Biodiversity	Risk	The biggest threat to biodiversity is the loss, deterioration, and fragmentation of habitats due to the Company's operations	1. The Company is committed to conserving the biodiversity of the areas in which it operates. Currently, none of the Company's operations/ offices are situated in/around ecologically sensitive areas. Further, no new production sites or operations are planned in areas identified as statutorily protected with regards to their natural characteristics, biodiversity, or other factors. The Company maintains an open dialogue with community members in its areas of operation, these discussions are focused on topics such as climate, water and sustainable economic activities. 2. The Company undertakes initiatives in the form of trainings to farmers for safe use of its products as well as setup mechanism for plastic waste collection and disposal as measure towards avoiding plastic pollution and protecting the environment. 3. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that propose responsible use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. By strengthening partnerships through various agri-centric initiatives such as biodiversity credits, regenerative farming, digital connectivity programs and innovations, the Company is paving the way for more sustainable farming solutions and resilient agriculture future. 4. The Company through its 'ForwardFarming' initiative is promoting regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, the Company is improving and pioneering agronomic practices with a strong focus on improving soil health, biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation.	Negative – due to fines and penalties that can be levied on the Company for directly or indirectly impacting biodiversity on account of its operations

Opportunity Risk

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
Business Ethics	Risk	The Company strongly believes in conducting businesses responsibly and in compliance with the statutory requirements and regulations. Any event of non-compliance can affect the Company's reputation, undermine stakeholder trust, disrupt business operations, and could result in financial repercussions, such as fines and penalties	The Company is committed to compliance and ethical business conduct. The Company believes that compliance is essential for long-term commercial success, and it will forgo any business transaction that would violate any of the principles of its unified Code of Conduct (https://www.bayer.com/en/commitments/code-of-conduct). The Code of Conduct outlines Bayer's principles of business conduct. It defines how Bayer employees work together with their colleagues and external partners. It serves as a compass to ensure everyone acts with integrity and helps the Company to take informed decisions, focus on the essentials, and reinforce the Company's identity. The Code comprises the following key areas: • How to interact with customers and consumers • How to work together • How to engage with Stakeholders Trust is at the core of what the Company does; integrity is and remains a key element of the corporate culture. Employees are obligated to report compliance violations. The Company ensures that no employees are disadvantaged or exposed to retaliatory measures because they reported a suspected compliance violation in good faith. The Company is committed to ensure all statutory requirements are duly complied with and it tracks these compliances through the 'WeComply' portal. Further, overall compliance status is periodically reviewed and tracked by the Law, Patents and Compliance (LPC) department and significant discrepancies are highlighted to the relevant stakeholders for appropriate action. The Company encourages third parties to raise their concerns about compliance. In addition to the Company's employees, the SpeakUp Platform (https://bayer.speakup.report/en-GB/complianceline/home/)/Compliance Hotline is open to any third-party who would like to report a possible compliance violation anonymously. This applies irrespective of whether the third-party has a business relationship with the Company or whether their own rights are affected. The Company has platforms through which not only customers, employees of direct or indirect suppliers, but residents around local sites, trade unions and NGOs, are also entitled to submit their concerns. The Company has in place a robust IT-based compliance management tool for monitoring adherence to applicable laws and regulations.	Negative – due to expenses related to compliance management system and trainings. - due to fines and penalties that can be levied on the Company and other associated legal implications in case of violation of laws and regulations

Opportunity Risk

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
Product Stewardship	Opportunity	Product stewardship means that the Company's products meet the highest quality standards and are safe for people and the environment when used properly. With the increasing demand for safe and sustainable products, as well as regulatory requirements surrounding it, product stewardship is a key topic for the business. Thus, there is an opportunity to expand the Company's market presence through product stewardship initiatives.	The Company has put in place necessary directives and management systems to implement regulatory and voluntary product stewardship requirements. 1. Product registration: Crop protection as well as seeds finished products are subject to stringent regulations that prescribe specific and detailed approval and registration procedures. Hence, the products cannot be sold in the market until they have been approved by a competent authority or an official registration has been granted. Further, processes have been established throughout the Company to address inquiries about product safety or problems with the products that are already available on the market. 2. Product counterfeiting: Product counterfeiting is a concern and poses a serious risk to business, farmers and the whole agriculture ecosystem. The Company has been collaborating with various enforcement authorities to initiate suitable legal actions against the counterfeiters; it endeavors to resolutely and effectively prevent counterfeiting to ensure customers have access to safe and effective original products. In this regard, the Company has provided consumers/farmers access to digitized versions of product information in their preferred languages by scanning the QR code of product labels. The QR code can also be used to authenticate the genuineness of the product. There is close collaboration with various industry associations to do the right advocacy and bring in necessary legislative changes to mitigate the risk of counterfeiting to support sustainable agriculture practices. 3. Safe handling of products: The Company through its field force conducts safety briefings to inform consumers about safe product handling, including use of right Personal Protective Equipment (PPE). Since 2016, Bayer Safe Use Ambassador program is aimed at creating trainers for safe use of products by partnering with various State Agricultural universities. Through targeted training courses, farmers, seed treatment professionals, distributors and other users are shown how to use the products both effectively and safely to maintain healthy plants and thereby increase the yield and quality of harvested goods. The Company's objective is to continuously increase the outreach of training activities through more widespread use of digital media. 4. Waste management initiative: The Company is registered as a Brand Owner and Importer and is responsible for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management. 5. Use of drone technology: The Company has enabled the responsible use of drone-based spraying technology through partnerships with Directorate General of Civil Aviation (DGCA)-approved Indian drone service providers, including General Aeronautics Pvt. Ltd. These services are delivered through trained and certified pilots and are integrated into the Company's broader agricultural ecosystem via Better Life Farming Centers (BLF), Farmer Producer Organizations (FPOs), and supported by rural entrepreneurs. The deployment of drone-enabled spraying services has been undertaken across select states including Punjab, Haryana, Maharashtra, Madhya Pradesh, Odisha, Andhra Pradesh and Karnataka, with further expansion aligned to regulatory label approvals and farmer demand. The use of such precision application technologies supports safe, accurate and responsible application of crop protection products in line with approved usage guidelines and stewardship principles.	Positive – due to improvement in market presence

Opportunity   Risk

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
Human Rights	Risk	Neglecting human rights requirements would result in regulatory non-compliance and have a detrimental effect on the Company's reputation and public image, making it a crucial aspect for overall responsible business conduct initiative.	Human rights are a matter of great importance for the Company not only within its own sites but across its entire supply chain. The Company is fully committed to upholding human rights and has documented its stance in its Human Rights Policy (https://www.bayer.com/en/sustainability/bayer-human-rights-policy). The policy covers human rights requirements within the company and obligates its employees to respect and foster human rights within their own business activities and in business relations. Bayer is a founding member of the UN Global Compact and respects the Universal Declaration of Human Rights and the International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights of the United Nations. The Company's human rights due diligence is based on the related principles described in the UN Guiding Principles on Business and Human Rights (UNGPs), UNGPs are considered to be among the most important international standards for preventing and combating possible human rights violations in connection with business activities. The Company is engaged in meeting this responsibility along the entire value chain and within its scope in India. Guided by the Bayer Code of Conduct and supplementary to the Human Rights Policy, the Company substantiates specific standards and responsibilities for respecting human rights. These include regulations on data privacy, fairness and respect at work, HSE Management and HSE Key Requirements (https://www.bayer.com/sites/default/files/hse-management-and-key-requirements-policy-en-2024.pdf), security and crisis management. One of the Compliance Management principles is to ensure that employees enjoy Fairness and Respect at Work (FRW). All employees are aware of this, and they are encouraged to voice their grievance/concern with regard to FRW via the SpeakUp Platform/Compliance Hotline. Further, Company employees have access to Bayer AG's training program 'Respecting Human Rights at Bayer' created to enhance awareness of the importance of human rights in their day-to-day activities. The Company's Supplier Code of Conduct (https://www.bayer.com/en/procurement/supplier-code-of-conduct) is circulated and made known to all its suppliers to cover topics of Ethics, People and Labor, Quality and Governance Management Systems. Under the topic of People and Labor, the Company has clearly laid out its expectations in respect of avoidance of child labor, avoidance of bonded or forced labor and protecting freely chosen employment, need to have freedom of association, need to have adherence to working time, wages and benefits, importance of equal treatment, etc. During the financial year 2025-26, the Company's Operations team, along with HSE colleagues, conducted review at seed tolling site, on various topics, including those mentioned above. The Company strives to create awareness about child labor in the agriculture sector and has joined other seed companies back in 2019 to establish Enabling Child and Human Rights with Seed Organizations (ECHO) initiative. ECHO is one of the biggest multi-stakeholder forums in India for the promotion of children's rights and decent work which includes fair wages, as well as healthy and safe working conditions. In 2025, ECHO organized a walkathon to mark the World Day Against Child Labor with the goal of raising awareness about the issue. Additionally, audits were conducted at sites of Tier-2 suppliers (supplier of our raw material supplier) as part of the initiative to review all above mentioned aspects at the value chain partners. Further, as part of Internal Audits (IA) conducted by the Company as per the defined audit scope and compliances – Factories Act and various Labor Acts are verified. The key areas covered include working hours, wage rates, facilities, PPE and safety requirements for labor. For growers in seed business, the Company has implemented governance mechanism to review practices related to wages and benefits and the avoidance of child labor at the growers' fields.	Negative – due to costs involved in due diligence and training

Opportunity Risk

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
Employee Welfare and Occupational Safety	Opportunity	It is well known that availability of trained, skilled and engaged workforce in a knowledge-based economy can lead to a significant increase in productivity, more efficient and effective operations which would contribute to Company's success. The advantage of having access to a large pool of trained talent with diverse perspectives helps the Company in meeting growing business requirements and is key to gain competitive advantage.	Recognizing the importance of human resources, the Company has implemented several employee-focused initiatives – these range from onboarding training, buddy culture, talent management, rewards and recognition, employee training, career development programs etc. In an endeavor to encourage employees to get holistic work experience, there is a process for internal job rotations, project opportunities via the talent marketplace, short-term assignments etc. Annual performance evaluation process and Employee Potential evaluation help the Company to identify top talents and groom them for future leadership roles. The Company aims to create a culture that is based on fairness and respect for all. As established in the Bayer Human Rights Policy, the Company is committed to respecting the human rights of its employees and therefore to fair and equal treatment as a basic principle in the work environment. This includes observing Group-wide standards of conduct and protecting employees from discrimination, harassment and retaliation. In India, Bayer has consistently been acknowledged for its workplace culture, especially within the chemical industry sector. The Company has been featured in the list of 100 Best Companies for Women in India - 2025, a study run by AVTAR Group & Seramount and in 'Best Companies - Hall of Fame' for the fifth consecutive year. The Company has been recognized among India's Best Workplaces in Chemicals in 2025 by the Great Place to Work Institute, emphasizing on commitment to health, safety and a collaborative work environment aligned with the human resources strategy in action build on principles of Dynamic Shared Ownership, employee empowerment, and purpose-driven leadership. The Company has also been recognized as the 'Best Place to Work for Disability Inclusion' in the Disability Index in 2025. The Company believes in open and transparent feedback culture. All employees are encouraged to seek feedback on regular basis via Impact Insight tool from their team members and peers and use the same for self- development. The Company has rolled out 'Employee Voice' surveys at yearly intervals wherein it seeks feedback from its employees and uses this to make modifications, if need be, to its employee practices. The Company's hybrid working model, has provided flexibility to the employees and is a step closer towards ensuring necessary work-life balance. The Company provides best-in-class health, childcare, insurance programs and benefits to employees which get benchmarked periodically. Building upon winning the prestigious Healthy Workplace – Hall of Fame award by Arogya World last year, the Company has been recognized as the top 3 finalists in the Global Healthy Workplace Award by the Global Center for Healthy Workplaces (GCHW), highlighting its commitment to health and wellbeing for its employees. The Company's crop protection site at Himatnagar has been honored with the Special Jury Appreciation Award at the Confederation of Indian Industry (CII) Western Region Safety, Health and Environment (SHE) Excellence & Innovation Awards 2025 in the 'Large Manufacturing' category. This award reflects the site's sustained zero harm performance, world class HSE systems, strong leadership engagement, and deep-rooted culture of safety, health, and environmental stewardship. The Company has a robust health and well-being program catering to the varied needs of the workforce working at sites and in hybrid mode. The Company has partnered with a reputed wellness service aggregator offering a Digital Health Wallet. Through this facility, employees can choose to visit medical centers closest to them for health checkups and access to online health activity sessions. The Wallet also includes other online and offline Outpatient Department (OPD) benefits. The processes are digitalized and can be operated by employees from anywhere. The Company shares articles, conduct webinars, quizzes and other engagement activities including gamification on various physical, emotional and mental health topics. The Company has partnered with a reputed service provider who offers 24x7 Employee Assistance Programs (EAP) for the holistic well-being of employees and their family members. Further, the EAP offers a webinar series designed around specific themes and covers a range of topics from nurturing family well-being, mental health concerns, inclusivity for LGBTQ+, parenting etc. These sessions are conducted by subject matter experts typically at regular intervals.	Positive – due to increased productivity and sustainable operations - Diversity, equity and inclusion can boost performance, drive innovation and support creating a balanced work culture

Opportunity Risk

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
			Within the context of Occupational Health and Safety, both employees and contractors receive extensive training in the prevention of accidents and safety incidents and in promoting and maintaining their own health. The measures range from general safety briefings to special safety and health training courses. The Company actively promotes safety-conscious behavior for preventing accidents and injuries and encourages employees and contractors to immediately report work-related hazards or dangerous situations to their supervisors. Health Safety Environment (HSE) management systems are implemented at the sites. Audits are an integral component of the global HSE Management System. They help to ensure compliance with applicable regulations and improve performance through the management and mitigation of possible HSE risks. The Company has developed Key Performance Indicators (KPIs) to measure safety program maturity beyond the traditional indicators of the Recordable Incident Rate (RIR). This includes the Severity of Injuries, leading indicators like investigation closed on time (percentage reporting) and CAPA closed on time (percentage reporting). These innovative KPI capture effectiveness of Incident Management System and taking action in holistic way.	
Supplier Management	Risk	Businesses operate in a complex and dynamic environment wherein the inward supply chain involves multiple stakeholders, both organized as well as unorganized. In order to enable the Company to provide quality finished products to consumers, it is necessary that suppliers provide the necessary quantity of materials (raw, intermediaries, packing, etc.) on timely basis. Any disruption in the supply chain or adverse price fluctuations could create supply bottlenecks and potentially affect the Company's competitiveness, production and product delivery.	The Company operates according to an established supplier management process. Long-term contracts/business relationships and active supplier management for strategically important goods and services are important elements of this topic. The Company exerts influence by emphasizing economic, ethical, social and ecological principles through the Supplier Code of Conduct. In addition to the above, the Company is focusing on sustainable supplier environment. The expectations from the suppliers are clearly laid out in Supplier Code of Conduct. The document covers topics of Ethics, People and Labor, Quality and Governance Management Systems. As part of the review mechanism, during the financial year 2025-26, the Company's Operations team, along with HSE colleagues, conducted reviews at tolling site, on various topics, including those mentioned above. Additionally, audits were conducted at sites of Tier-2 suppliers (supplier of our raw material supplier) as part of the initiative to review the above mentioned aspects for value chain partners. Further, to enhance compliance and awareness on labor compliances, regulatory requirements amongst the Company's supply chain vendors, annual trainings on safety vehicle guidelines and other safety topics are conducted with the help of the HSE team, CFA locations are also evaluated to ensure compliance adherence. The Company also assesses the suppliers through Together for Sustainability (TFS) (physical audits) and EcoVadis (online assessment) platforms. In 2025, 62 BCSL suppliers were audited through these channels. The areas covered as part of the audit/assessment include environment, ethics, labor and human rights, health and safety, governance, management systems and sustainable procurement which also correspond to the requirements of the Supplier Code of Conduct. In 2025, the Company focused on developing strategic and operational approaches for ensuring respect for human rights and embedding responsible purchasing practices.	Negative – due to adoption of systems, processes and due diligence that could lead to delays impacting production and inventory levels

Opportunity Risk

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
			Efforts have been made to improve maturity and resilience of the seed supply chain by conducting two workshops on HSE and Labor & Human Rights. These workshops were organized for the seeds product supply operation team (in Jul 2025) and external seed tolling partners (in Nov 2025) and covered key topics such as Code of Conduct, HSE compliance, Indian regulations and human rights.	
Stakeholder and Community Involvement	Risk	Stakeholder activism has increased in the past few years. Failure to engage and address the concerns of various stakeholders can result in various market and reputational risks.	Stakeholder dialogue helps recognize important trends, developments in society and markets at an early stage. This information is taken into account while shaping business and policy advocacy activities. The Company also leverages industry platforms to organize consultative workshops and roundtables. Regular stakeholder activities range from dialogues at the local and national level, and active involvement in committees and specialist workshops. In community engagement, the Company is active through its CSR programs. Community engagement processes involve need based assessment of the communities. In addition, the Company has Community Outreach programs which are organized by employees for communities around the sites. An open dialogue is maintained between the site management and community members which focuses on making a direct positive impact to the communities where the sites operate. Impacts are measured as 'touches – i.e. the number of society members benefited by these programs. The Company is taking measures to support water-related community projects by leveraging local presence and collaborating with various organizations to provide access to clean water and sanitation. The initiatives focus on raising awareness and building skills around water management. The Company has partnered with Safe Water Network, and plans on installing 90 iJal stations across India by 2026 thereby transforming the lives of 270,000 people in nearby communities. In partnership with Jal Seva Charitable Trust, in Uttar Pradesh, age friendly WASH infrastructure and clean drinking water stations have been installed for children in Anganwadi encouraging hygienic behavior and creating a friendly learning environment. Further, the Company has also set a goal to commission iJal stations, enabling clean drinking water access to 2,70,000 community members also supporting the livelihoods of 180 people associated with the initiative. For other stakeholders such as customers, suppliers, investors, and regulators, the relevant functions closely interact with them at necessary frequencies. In 2025, a customer engagement program was conducted with key distributors informing them about the right trading practices and educating them about the legal and regulatory framework for crop protection. Further, the Company takes efforts to connect with the supplier community on a need basis to discuss climate protection initiatives such as decarbonization and overall reduction of GHG emissions. The Company through its organization model – 'Dynamic Shared Ownership (DSO)' which is closely aligned to customer needs continues to empower employees to more effectively satisfy and deploy resources by working in small and self-administered mission teams. These cross-functional mission teams engage with distributors and retailers with an outcome-driven approach with close alignment with market needs and regulatory expectations. DSO-enabled engagement focuses on responsible trading practices, compliance awareness, product stewardship, and timely dissemination of accurate product and usage information across the channel network. By empowering decentralized teams to work directly with channel partners, the Company has strengthened collaboration, contributing to accelerated decision-making, and reinforcement of consistent, compliant, and customer-centric engagement across the agricultural value chain.	No material financial impact identified; reputational and social value creation benefits expected

Opportunity Risk

Section B MANAGEMENT AND PROCESS DISCLOSURES

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	**a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	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	https://www.bayer.in/en/investors/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	No	Yes	No	Yes	Yes	No	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) adopted by your entity and mapped to each principle.**	No Certification	ISO 9001 (Quality Management Systems)	ISO 45001 (Occupational Health & Safety Management Systems)	No Certification	Bayer is a founding member of the United Nations (UN) Global Compact and respects the Universal Declaration of Human Rights of the UN	ISO 14001 (Environmental Management Systems)	No Certification	No Certification	No Certification
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	**A. Environmental Targets:** 1. Promote transition to renewable energy consumption to reduce GHG emissions. 2. Promote rainwater harvesting and wastewater treatment for water conservation. **B. Social Targets:** 1. Proportion of women in top management - 50% by 2030. 2. 1-2% of the workforce to be made up of people with disabilities/differently abled individuals by 2030. 3. Promote health and safety initiatives within the supplier community. 4. Conduct at least one health engagement program every year in each of the six areas - Physical health, mental health, emotional health, women's health, financial well-being, personal energy management. 5. Promote employee awareness and engagement by leveraging relevant national/international HSE days e.g. National Safety Week, Road Safety Month, World Environment Day, World Mental Health Day and World Health Day. 6. Conduct human rights awareness workshop for seed tollers and support ECHO Forum – the seed industry association on human rights to uphold human rights amongst growers. 7. Enhance hazard recognition awareness amongst employees by promoting safety incident reporting tools and track closure. Maintain Employee Lost Time Recordable Injury Rate (LTRIR) < 0.5. 8. Contribute to improving HSE and Sustainability awareness amongst Indian industry and agricultural sector. 9. Facilitate provision of reliable drinking water to underserved communities and promote lasting hygiene practices to improve their health. **C. Governance Targets:** 1. Conduct management review at the product supply sites at least once a year to evaluate HSE management system effectiveness.								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6.	**Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.**									

A. Environment Targets:

1. **Promote transition to renewable energy consumption to reduce GHG emissions:** The Company is committed to supporting global sustainability targets and has installed solar energy generation plants and/or entered into power purchase agreements (PPAs) for renewable energy at all major sites. For example, the Himatnagar site has a PPA for the purchase of solar energy, accounting for approximately 50% of the site's total electricity consumption. The sites are dedicated to gradually increasing their renewable energy usage in line with the global commitment towards Sustainable Development Goal (SDG) 13 – Climate Action. Below are the details of the solar power installation capacities at the sites:

   Shamirpet: 690 kW on-site; Himatnagar: 112 kW on-site + 630 kW PPA (50% of total electricity consumption); BRDC: 133 kW on-site; Silvassa: 70 kW

2. **Promote rainwater harvesting and wastewater treatment for water conservation:** In alignment with the commitment to the Sustainable Development Goals (SDG) 6 – Clean Water and Sanitation, the Company strives to protect water resources, use them judiciously, and further reduce water pollution. All major sites have implemented rainwater harvesting practices and installed on-site wastewater treatment plants to reuse treated wastewater and reduce freshwater consumption.

B. Social Targets:

1. **Proportion of women in top management - 50% by 2030:** The Company is making strides toward its goal of having women occupy 50% of top management positions by 2030. Women still represent a substantial portion of top management roles, demonstrating the Company's ongoing dedication to diversity in leadership. As of March 2026, the Company has achieved 42% gender diversity at the top management level. The gender ratios have improved at all levels, increasing from 14% in 2021 to 18% in 2024. In FY 2025–26, the emphasis was on maintaining previous achievements and enhancing the leadership pipeline through inclusive talent development, coaching programs like 'Leadership Link' and 'Coffee Chats' with leaders to support women.

2. **1-2% of the workforce to be made up of people with disabilities/differently abled individuals by 2030:** The ENABLE Business Resource Group (BRG) - Enabling All, Excluding None has been at the forefront of fostering inclusivity, accessibility, and opportunities for People with Disabilities (PwD). Bayer in India was recognized as a 'Best Place to Work for Disability Inclusion' in the Disability Index® benchmarking exercise. As part of the ongoing commitment to building an inclusive, equitable, and supportive workplace, where colleagues of all abilities can thrive, the Company has rolled out policy enhancements to strengthen the support provided to employees with disabilities (PwD) and their families, ensuring better accessibility to essential care and resources. The Company's current achievement is approximately 1% at the local level.

3. **Promote health and safety initiatives within the supplier community:** The Company has integrated sustainability considerations into its supplier management activities to ensure that business practices with suppliers align with environmental, social, and ethical standards. The Company views adherence to these sustainability standards within the supply chain as a crucial factor. By acting responsibly in collaboration with suppliers, the Company aims to identify and minimize risks while fostering stable, long-term business relationships with value chain partners. As part of the supplier engagement process, the Company conducted a supplier capability-building workshop for HSE compliance and risk management, sustainability and human rights topics in November 2025 for all seed tolling partners.

4. **Conduct at least one health engagement program every year in each of the six areas – Physical health, mental health, emotional health, women's health, financial well-being, personal energy management:** The Company prioritizes the well-being of its employees and associates, encouraging them to be their best selves and thrive in all aspects of life. To support this endeavor, the Company promotes the importance of caring for one's holistic health, enabling individuals to live with purpose, energy, and resilience. The Company has conducted awareness programs in all required health domains. These programs were conducted in both online and classroom formats in partnership with wellness service providers or leveraging internal resources. There was participation from leaders demonstrating health leadership in teams.

   Going beyond traditional awareness sessions, the Company also conducted a 4-week gamified mobile app-based holistic health "Self-Care Challenge". The Company got excellent participation from remote and field employees and awarded individuals and teams who excelled in undertaking maximum steps, calories burnt, hydration and nutrition during this interval.

   The Company has an internal "MyHealth Portal" available to all employees to support them in their health and wellness journey. Employees access this portal to pull guidance and resources to stay happy, healthy and energized in areas of physical, emotional, mental and spiritual health. The Company has continued to provide a "Digital Health Wallet" platform to all employees to meet their diverse individual and family needs.

   Engagement programs conducted during the year included:

   - 'Energy Workshops' to inculcate ownership of holistic health amongst employees.
   - A 2-day Mental Health First Aider classroom training for representatives across all India locations.
   - Blood donation camps were organized across various sites wherein employees showed commitment to community health.

5. **Promote employee awareness and engagement by leveraging relevant national/international HSE days e.g. National Safety Week, Road Safety Month, World Environment Day, World Mental Health Day and World Health Day:** Considering the fact that road safety is a top risk in India, the Company leveraged National Road Safety Month to promote employee awareness on road safety through extensive communication, quizzes, webinar and other employee engagement activities. Similarly, National Safety Week and World Environmental Day were observed across the manufacturing locations and employees actively participated in various safety and environment-focused activities.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Awareness topics were covered on World Mental Health Day. The Company continues to provide Employee Assistance Program (EAP) to all employees and eligible family members.

On the occasion of World Health Day, social media posts were published to reaffirm commitment to advancing 'Health for all' and highlighted the achievement of being recognized as a top-3 finalist at the Global Healthy Workplace Awards 2025 by the Global Center for Healthy Workplaces (GCHW), a global benchmark for excellence in employee health and well-being.

6. **Conduct human rights awareness workshop for seed tollers and support ECHO Forum – the seed industry association on human rights to uphold human rights amongst growers:** The Company conducted an HSE and human rights awareness workshop for all seed tollers in FY 2025-26. The Company is an active member of the ECHO Forum and actively contributes to upholding grower human rights in alignment with Bayer Human Rights Policy.

7. **Enhance hazard recognition awareness amongst employees by promoting safety incident reporting tools and track closure. Maintain Employee Lost Time Recordable Injury Rate (LTRIR) < 0.5:**

   In FY 2025-26, there were no recordable injuries resulting in lost time for employees or supervised contractors (LTRIR = 0).

   The Company adopts a risk-based approach to minimize the potential for high-severity injuries at sites. The Company adopts a proactive approach to safety and conducts regular training sessions, toolbox talks, providing safe infrastructure and encouraging robust reporting culture. In FY 2025-26, less than 300 safety observations and near misses were reported demonstrating high risk perception and psychological safety. The Company takes timely and effective corrective and preventive actions based on the reporting.

8. **Contribute to improving HSE and Sustainability awareness amongst Indian industry and agricultural sector:** The Company is part of global CropLife International (CLI) sub-team on Road Safety and has contributed to the development of a white paper on "Best Practices for Implementing a Vehicle Telematics Program" which has now been published on CLI website for the benefit of all member companies globally.

   The Company demonstrates thought leadership by representation at industry forums and conferences to share best practices and lessons learned on HSE and sustainability.

9. **Facilitate provision of reliable drinking water to underserved communities and promote lasting hygiene practices to improve their health:**

   The Company has set a goal to commission 90 iJal stations by October 2026, enabling clean drinking water access to 2,70,000 community members also supporting the livelihoods of 180 people associated with the initiative. As on March 31, 2026, the Company has commissioned 56 iJal stations creating 112 livelihood opportunities of which 60% are women with 1,30,000 total beneficiaries.

   The Company is driving initiatives through Anganwadi centers in Uttar Pradesh with an aim to establish age friendly WASH infrastructure and provide clean drinking water in 200 Anganwadis (100 each in Lucknow and Varanasi) reaching 9,000 beneficiaries. As on March 31, 2026, the Company has installed 100 drinking water and age-friendly hand wash units, trained 538 Anganwadi staff on operations and maintenance, the current reach has crossed the 9,000 mark.

C. Governance Target:

1. **Conduct management review at the product supply sites at least once a year to evaluate HSE management system effectiveness:** All manufacturing sites – Himatnagar, Silvassa and Shamirpet have conducted management reviews locally in FY 2025-26 to evaluate their management system effectiveness. These management reviews support the Company's commitment to continual improvement at the product supply sites.

Governance, Leadership and Oversight

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

Financial Year 2025-26 is a pivotal year, moving from intention to acceleration. As agriculture faces climate stress, resource scarcity, geo-political disruptions, and shifting markets, the focus is now on scaling proven solutions. Our BRSR journey is about measurable action across Environmental, Social, and Governance priorities.

At BCSL, transformation starts at the farm, where science, digital technology, and local ecosystems come together to drive change. Precision agriculture and data-backed advisory enable farmers to make informed decisions, resulting in optimized input use, reduced waste, improved yields, and stronger profitability with a lower environmental footprint.

Our strategy is anchored in integrated systems that strengthen farmer ecosystems through improved access to quality inputs, knowledge, markets, and technology. A key enabler of this is the Better Life Farming (BLF) platform, designed around a hub-and-spoke model. The hubs act as centers of expertise, aggregation, and market linkage, while the spokes are powered by rural micro-entrepreneurs who serve as the last mile connect to farmers.

These micro-entrepreneurs are at the heart of the model, delivering advisory, facilitating access to quality inputs, enabling market linkages, and supporting farmers with relevant mechanization and digital tools. Beyond service delivery, this approach is creating sustainable livelihood opportunities and fostering local ownership, with a strong emphasis on empowering women as agri-entrepreneurs and community leaders.

Complementing this, our engagement with Farmer Producer Organizations (FPOs) strengthens collective action at scale. By enabling aggregation, improving bargaining power, and enhancing access to inputs, credit, and markets, FPOs play a critical role in improving farmer realization and integrating smallholders into formal value chains.

Practical sustainability continues to guide our actions. Water stewardship remains a critical priority, with practices such as Direct Seeded Rice (DSR), micro-irrigation, and improved water management delivering both conservation and productivity gains. Our climate initiatives, from increasing renewable energy adoption at our sites to enabling drone-led precision application, represent structural shifts that reduce emissions and enhance efficiency.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Our crop-system approach reinforces this direction. Through initiatives such as DirectAcres and mechanized dry direct seeding, we are delivering holistic, scalable solutions that reduce water use, lower methane emissions, and decrease the cost of cultivation, while also enabling farmers to participate in emerging opportunities such as carbon markets. Beyond the field, we remain committed to responsible business practices. We prioritize product stewardship, uphold human rights, and promote employee well-being and inclusive growth, alongside sustainable resource use across our operations. These efforts are anchored in strong governance frameworks built on integrity, compliance, and accountability. Financial Year 2025-26 is defined by: • A shift towards precision. • A shift towards systems thinking. • A shift towards partnerships and ecosystems. Above all, we are focused on delivering outcomes that benefit both farmers and the planet. With over 130 years of experience in India, we continue to build on our legacy, driven by inclusive innovation, measurable sustainability, and shared growth.									
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Corporate Social Responsibility (CSR) & Environmental, Social, and Governance (ESG) Committee								
9.	**Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.**	Yes. A CSR & ESG Committee exists, and Mr. Simon-Thorsten Wiebusch is the Chairman.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	As part of Internal Audit (global and local), Procurement Audits, HSE Audits as well as Compliance Audit, adherence to policies is checked and recommendations (if any) are made.									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Annually								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency:	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. The entity does not consider the principles material to its business (Yes/No)	Not applicable								
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
d. It is planned to be done in the next financial year (Yes/No)									
e. Any other reason (please specify)									

Section C PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	2	• 9 NGRBC Principles and 10 Corporate Compliance Principles of the Company • Duties and responsibilities of Directors & KMPs	100%
Key Management Personnel	14	• 9 NGRBC Principles and 10 Corporate Compliance Principles of the Company • Duties and responsibilities of Directors & KMPs • Web-based training on Anti-trust, Insider Trading, Data Privacy, Cyber Security • Responsible use of AI and Bayer Digital Tools • Label and Secure Information Handling • Controlled Data, Authorization Compliance • Third Party Due Diligence • Feedback programs	66.67%
	6	• 9 NGRBC Principles and 10 Corporate Compliance Principles of the Company • Duties and responsibilities of Directors & KMPs. • Conflict of Interest • Web based Training on Data Privacy • Responsible use of AI • Cyber Security Fundamentals	33.33%

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Employees other than BODs and KMPs	198	• **Governance and Compliance:** Data Integrity, Information Security, Compliance with various Accounting Standards, Grievance Redressal, Prevention of Sexual Harassment (POSH), Risk Management, Code of Conduct, Third Party Due Diligence (TPDD), Protection of Intellectual Property rights, Anti-Corruption, Data Privacy, Fairness and Respect at work, Insider Trading, Business Continuity Management • **Leadership Development:** Leading High-Performance Dispersed Teams, Stakeholders relationships, Visionary, Architect, Catalyst, Coach (VACC) Leadership experience, Leadership Behaviors • **Behavioral and Skill based:** Feedback program, Train the Trainer, Understanding Customer Service, Understanding bias around the world, Problem Solving Methodologies • **Business and Technical topics:** Product quality and safety, Product related technical topics, Master Data Management, Improving Agriculture, Introduction to Workday, Lean Six Sigma Yellow Belt Training for Admin Services, Position Management, Product Stewardship, Project Management, Quality Assurance and Risk Management, Employee Onboarding • **Information Technology:** Cloud infrastructure and services, Global Security Data Management Tool, Elevated Access Management User, Cyber Security, Responsible use of AI and other AI-related trainings, Bayer digital tools, Software Access Management (SAM)- Expert user and firefighter • **Health and Safety:** Incident Reporting, HSE and Human Rights Induction, Driving Safety, Pedestrian Safety, Construction Safety, First Aid Training, Emergency Preparedness including Mock Drill, Employee Assistance Program, Contractor and Guest Safety	100%*

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Workers	29	• **Governance and Compliance:** Code of Conduct • **Behavioral and Skill based:** Roles and responsibility-based trainings and Personal hygiene • **Technical Topics:** Seed/Chemical process training, Material Movement • **Health and Safety:** Incident Reporting, Patrolling and observation, Monsoon safety and preparedness, Security, Surveillance and Bomb threat training, Use of fire extinguisher and fire equipment, Safe handling of chemicals, Color coding systems, Use of PPE, Slip and fall prevention, Emergency Preparedness including Mock Drill	100%

*Note: *Percentage of people covered in respective categories calculated based on number of training courses listed and multiple combinations of trainings attended.*

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:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee*	Principle 9	Office of Legal Metrology and Consumer Office, Bharuch	12,000	Compounding Order was received for violation of provisions of Rule 27 of the Legal Metrology (Packaged) Commodities Rules, 2011 with respect to registration of Manufacturer/Packer/Importer of pre-packaged products manufactured at the Panoli site.	No

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

Note: The above reported instances are, however, not material as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015.

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
-	-

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

Yes. The policies are available on weblink: https://www.bayer.in/en/investors/policies

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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:

No complaints or cases pertaining to corruption or conflicts of interest were reported or registered during FY 2025–26.

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)
Number of days of accounts payables	103	91

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	6%	10%
	b. Number of trading houses where purchases are made from	418	491
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	46%	66%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	97%	97%
	b. Number of dealers/distributors to whom sales are made	3,534	3,940
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	13%	7%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	50%	58%
	b. Sales (Sales to related parties/Total Sales)	7%	6%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

*Note: *The Company has reviewed and recategorized trading houses categorization in FY 2025-26 in line with the published Industry Standards on Business Responsibility & Sustainability Report (BRSR) Core to cover - specialized legal entities primarily engaged in the business of export, import, and/or domestic trade of goods and services, facilitating import, export and/or domestic trade and providing related services to support such transactions.*

LEADERSHIP INDICATORS

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

Total number of training and awareness programs held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
2 (1 training to Transporters and 1 training to Tollers at Shamirpet location)	**Transporters:** Warehouse and Dryer Safety, Road Safety and Compliance **Seed Tollers:** Data Integrity, Human Rights Health & Environment Safety and Electrical & Fire Safety	**Transporters:** 100% **Seed Tollers:** 100%
1 (Warehouse management supplier training at Himatnagar location)	Road Safety & Defensive Driving as a part of Road Safety month	100%

Total number of training and awareness programs held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1 (Supplier Engagement)	Awareness on sustainability and decarbonization with a focus on Scope 3 emissions, supplier engagement, science-based targets, renewable energy adoption, and transparent disclosure of carbon and product footprints	0.26%
1 (Channel Partner Training)	Right Trade Practices in Agriculture and Legal & Regulatory Framework	70%
301 (Farmer training conducted in collaboration with Food Value Chain Partner)	Stewardship, Safe Use Practices, Minimum Residue Level and Crop Agronomy trainings	82.63%
1 (Learning Path 1 training to Sahbhaagis)	Promoting Rural Entrepreneurship, Promoting Good Farming Practices	0.30%
1 (Corn Module training to Sahbhaagis)	Seed to Harvest topics (including information on BCSL seed portfolio, pest identification and management as per label claims and good agronomic practices)	
1 (Rice training to Sahbhaagis)	Seed to Harvest topics (including information on BCSL seed portfolio, pest identification and management as per label claims and good agronomic practices)	
1 (Chilli training to Sahbhaagis)	Pest identification and management as per label claims and good agronomic practices	
1 (Tomato training to Sahbhaagis)	Pest identification and management as per label claims and good agronomic practices	

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

   Yes. The Company has a policy on the Code of Conduct for the Board of Directors and Senior Management that sets out the process for identifying, disclosing, and managing conflicts of interest. Directors and Senior Management are expected to avoid situations where personal interests could conflict with the Company's interests and to promptly disclose any potential conflicts. The Company also obtains annual declarations from Board members regarding their interests in other entities and ensures that requisite approvals are in place, as applicable.

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

ESSENTIAL INDICATORS

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

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts
Research & Development (R&D)	100%	100%	**FY 2025-26:** The Company continues to strengthen its position as a leader in innovation by delivering advanced and effective crop protection solutions that support Indian farmers and enhance agricultural productivity. As part of its ongoing R&D efforts, it is actively evaluating several early-stage compounds under global development for potential introduction in India. In addition, new molecules and product mixtures are being assessed across a wide range of agricultural and horticultural crops. These evaluations address diverse pest, disease, and public health needs. The objective is to determine the commercial viability and suitability of these products for future market deployment. • **Crop Protection:** During the year, the Company continued to invest in innovative crop protection technologies aimed at improving environmental sustainability and social outcomes in agriculture. It successfully secured registration approvals and launched five innovative products, while also expanding the usage of several existing products across key crops and enabling drone-based application for select products, thereby improving input efficiency and applicator safety. In parallel, the Company conducted 1,349 field experiments across 32 crops, evaluating 76 products, including early-stage chemical compounds, biologicals, plant growth regulators, and nutrient solutions, to promote sustainable farming practices and enhance yield outcomes. Collaborations with over 55 State Agricultural Universities and ICAR institutes further strengthened the evaluation of environmentally responsible and safe crop protection solutions, supported by more than 300 project-mode experiments and extensive regulatory submissions. Additionally, the Company ensured compliance with national Maximum Residue Limits (MRLs), supported safe and judicious pesticide use through stewardship programs, and provided dedicated farmer advisory services, reinforcing its commitment to responsible innovation and long-term agricultural sustainability. • **Seeds:** The Company delivered strong performance in its Corn business during FY 2025-26, with the DEKALB® brand maintaining its No.1 position for the fourth consecutive year, supported by record seed sales and successful new product launches across key markets.

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts
			Significant progress was made in precision breeding through implementation of dynamic line evaluation strategies and Continuous Cycle workflows, enabling faster genetic gain and improved product development. The use of Breeding Excellence Index (BEI) frameworks and enhanced phenotyping capabilities strengthened data-driven decision-making and product predictability. Development of Short Stature Corn (SSC) also advanced into advanced pipeline stages. To address increasing agro-climatic challenges, the Company strengthened plant health capabilities through high-throughput disease screening, improved diagnostic tools, and validation of disease resistance traits, supporting crop resilience. The Company expanded its product portfolio with multiple hybrid deployments and received regulatory recognition under the All India Coordinated Research Project for Maize framework, along with several PVP certifications, reinforcing its innovation-led growth and contribution to agricultural advancement. The details of new launches are: • DKC9248 launched for spring segment known for high yield potential, high kernel depth, cylindrical and uniform ears • DKC9256 launched for South wet market across Maharashtra, Karnataka, Madhya Pradesh and Tamil Nadu. Key features include high yield, excellent tip filling, NLB tolerance • DKC9247 was launched for the South wet market and is known for good tip filling, high yield, attractive grain color, and early maturity. **FY 2024-25:** The Company continues to provide novel, innovative and effective seed and crop protection solutions targeted towards benefiting the Indian farming community and to keep pace with the dynamic scenario and enhance food productivity. • **Crop Protection:** In line with the commitment to innovation, protecting plant health and supporting farmers in securing higher yields, the Company conducted 1,192 field experiments across the country on 30 different field crops and horticulture crops. During the year, 71 products were evaluated to assist growers in achieving higher yields and to foster the development of better and more sustainable farming systems for the future. These innovations primarily focus on evaluating early-stage chemical compounds, biological agents, plant growth regulators, and nutrient complexes aimed at effectively managing insects, diseases, weeds, and overall plant health. The insights gained from these experiments will enable the Company to advance and propose new solutions to farmers. The Company has also collaborated with 55 State Agriculture Universities and Indian Council of Agricultural Research (ICAR) institutes for evaluation of crop protection innovations in different crops through over 205 experiments in project mode.

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts

			• **Seeds:** For the Company's Breeding team, it was yet another year of new digital tool implementation in Breeding advancement decisions, application of AI and new breeding methodologies. Implementation of Quantitative Genetic Framework (QGF) paved the way for choosing genomic selections early in the breeding cycle without assessing them in field testing, thereby increasing the speed of breeding cycles to tap higher genetic gain. The Company has put in additional efforts in the area of plant health, considering uncertain weather and growing agro-climatic challenges faced by Indian farmers, to protect yield and to enhance resistance to pest and diseases in Corn germplasm. The Plant health team developed and established:
			  • Corn Fusarium Stalk Rot (FSR) Seedling assay screening protocol under greenhouse conditions, which increased efficiency and quality data generation
			  • Ear rot lab assay POC for early pipeline screening for Fusarium ear rot
			  • Digital disease guide and dashboard for data visualization
			  • Molecular diagnostics and mapping of stalk rots pathogens across India to monitor disease spread across India
			  • Disease Viewer tool for product advancements and
			  • GAIA, a pathogen inventory tracking and management tool.

Capital Expenditure (CAPEX)	4%	5%	**FY 2025-26:** • Burner control system installed to optimize combustion, reducing pollutants and fuel consumption while stabilizing process efficiency with integrated BMS interlocks and audit capabilities: ₹ 3.21 million • Corn push planters with moisture and range tools deployed for precise sowing, smarter irrigation, and proper isolation, supported by calibrated and traceable field records: ₹ 1.63 million • Energy-efficient air compressor installed to reduce electricity consumption and emissions, with improved uptime and heat recovery potential, supported by metering and preventive maintenance protocols: ₹ 1.22 million • Expanded PNG leak detection system installed to cut fugitive emissions, adding resilience through coverage redundancy with governance via calibration and regular drills: ₹ 0.46 million • Hand push planters deployed at Nandigama to lower emissions and seed waste, aiding smallholder productivity with governance upheld through SOPs and maintenance schedules: ₹ 0.16 million

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts
			• Water-saving spraying system installed to reduce water usage and worker effort, ultimately contributing to environmental sustainability: ₹ 0.78 million • Manual stacker and hand pallet truck procured to increase worker safety, replacing tasks previously done through manual human effort: ₹ 0.11 million • Mini sheller installed to minimize energy consumption and seed damage, ensuring consistent sample quality with strengthened governance through cleaning protocols and contamination control: ₹ 0.05 million • Mini weeder inter-cultivator deployed to reduce herbicide usage and nutrient loss, boosting soil-centric efficiency with governance enforced through training and calibration logs: ₹ 0.21 million • PNG leak detection system with dual gas capability installed to avoid methane and toxic releases, preventing fuel loss and downtime with tightened governance via alarms and compliant logging: ₹ 0.50 million • Portable toilets installed for improved environmental hygiene and worker convenience at site: ₹ 0.22 million • Replacement of old 180 KVA DG set with CPCB-IV compliant 200 KVA DG set, ensuring regulatory compliance with emission norms, improved air-emission performance, and reliable power backup: ₹ 2.49 million • New diesel pipeline installed to prevent diesel spillage, saving fuel from wastage and contributing towards environmental protection: ₹ 0.25 million • Renewable energy project implemented to promote use of clean energy, reducing grid electricity consumption and associated GHG emissions while enhancing energy efficiency and safety: ₹ 0.22 million • Warm e-RET room established to reduce waste and energy consumption, enabling faster release with stronger governance through validated and auditable controls: ₹ 0.60 million • Gas detectors, Scaba, and Fiberglass Reinforced Plastic (FRP) ladders installed for workplace safety, detecting and preventing gas leakages at site: ₹ 0.28 million • Precision planter for smallholders deployed to save seed and curb runoff, lifting yield stability with enhanced governance through training and digital calibration records: ₹ 1.42 million • Upgraded electrical panel for RO system installed to improve power quality and protection, reducing losses while increasing water system reliability with code-compliant governance: ₹ 0.27 million • Solar induction system installed to reduce electricity usage and promote renewable energy adoption at site: ₹ 0.26 million

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts
			• Retrofit Aftertreatment System (RAS) installed on diesel generator sets, effectively reducing emissions of Particulate Matter, Carbon Monoxide, and Hydrocarbons by up to 90%: ₹ 2.23 million • Mic sets and projector procured to conduct farmer engagement meetings about Bayer products, benefiting local farming communities: ₹ 1.30 million • Seed treating machine installed to treat seeds before sowing, ensuring optimal yield and crop health: ₹ 0.32 million • Battery-operated sprayers deployed, representing a significant advancement in sustainable spraying technology with environmental benefits: ₹ 0.31 million • 1080P timelapse camera installed to capture early indications of molecules, helping to reduce development timelines for research projects: ₹ 0.20 million • Battery 8V 175AH Lead Acid Battery system installed for generating solar power energy, helping to reduce electricity load on the grid: ₹ 0.09 million • CCTV systems for Admin and Farm upgraded to work on solar power, reducing electricity usage and promoting renewable energy: ₹ 1.70 million • Front wall construction with channel system created for village farmers, enabling smooth transition of rainwater and supporting water conservation: ₹ 2.58 million • Phytobac system installed to utilize microorganisms for biodegrading chemical residues, effectively managing wastewater and reducing ecological footprint in agricultural operations: ₹ 4.77 million • Rainwater harvesting tanks installed to decrease dependence on overexploited groundwater and surface water systems: ₹ 0.22 million • Solar panels installed, saving 913 plants equivalent and reducing 17 tonnes of CO_2 emissions by generating clean electricity: ₹ 4.86 million • Sump for rainwater storage constructed to decrease dependence on overexploited groundwater and surface water systems: ₹ 0.53 million **FY 2024-25:** • To reduce the CO_2 emission/reduce vehicle and people movement to sustain safe environment at site: ₹ 13.5 million • Corn Cob Harvester used for DS24 season at corn field production location: ₹ 3.6 million • Retrofit Emission Control Device (RECD) installed for 320 kVA DG Set to effectively minimize air emission: ₹ 4.7 million

Type	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental and social impacts
			• Pinning tool with wash station installed to support seed GP testing. This will eliminate use of plastic tips and enable a high throughput, cost-efficient and sustainable process: ₹ 2.2 million • Hand push planters in the fields to reduce CO_2 emissions: ₹ 2.2 million • DP Dryer bins bifurcation for smaller lots from 50 MT to 25 MT to improve the efficiency and safety: ₹ 2.1 million • MBR-based Effluent Treatment Plant for wastewater treatment: ₹ 1.4 million • Use of Battery-operated forklift, to reduce CO_2 emissions: ₹ 1.1 million • Repair and maintenance of Fire Hydrant system for emergency response at site: ₹ 0.8 million • Current Transformer/Potential Transformer and Load Break Switch (CTPT & LBS) Switch - As per the direction of Government Electrical Board & Rule, to sustainability/ improvement of the efficiency of energy consumption: ₹ 0.45 million • Miscellaneous items for office and farm for increased safety and improved efficiency such as Hand Pallet Truck, 40-watt LED Solar Street Light, Dolphy make hand drier fiber, Unicare Eye Wash & Shower, Manual trolleys involving more mechanical motor or electricity, Delta GR 150 Glass Rinser with Connector: ₹ 1.8 million • Drip irrigation system installed at Bengaluru Research and Development Center (BRDC): ₹ 2.84 million • HVAC system replaced with new energy efficient system resulting in reduction in energy consumption by 10-15%: ₹ 4.41 million • Installed energy-efficient dust collector in sheller equipment line for improved energy efficiency: ₹ 0.68 million • Updated old borewell water distribution system with energy-efficient system and replaced underground galvanized pipes to eliminate water leaks, thus contributing to natural resource conservation: ₹ 0.4 million • Installed second high efficiency bead mill on Suspension Concentrate (SC-2) formulation line to improve the suspension concentrates formulation efficiency which has also improved energy efficiency by 15% for SC formulation: ₹ 28.14 million • Installed a Retrofit Emission Control Device (RECD) at the DG stack thereby significantly reducing harmful emissions, contributing to improved air quality and adherence to environmental norms: ₹ 1.54 million • Installed a pouch cutting and material recovery machine to eliminate worker exposure and enable efficient material recovery: ₹ 0.53 million

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

   Yes.

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

   57%.

   Note: Intercompany procurement has been excluded for calculation of inputs sourced sustainably.

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

   The Company maintains robust processes to ensure the safe disposal of products, including obsolete or damaged inventories and other waste. The Company is committed to minimizing material consumption and disposal volumes through a systematic approach to waste management that emphasizes waste reduction, segregation, secure disposal pathways, and economically efficient recycling. Consistent with the Company's philosophy, all manufacturing sites are required to reduce waste and dispose of it safely. Every site manages the segregation, storage, and disposal of all waste categories in accordance with good environmental practices and in full compliance with applicable laws and the conditions set forth in authorizations issued/prescribed by the State Pollution Control Boards/Pollution Control Committees.

   Plastic: The Company is registered as a Brand Owner and Importer and is responsible for the disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this program, the Company has engaged a reputed Producer Responsibility Organization (PRO) to organize and manage the collection of plastic waste from the market and facilitate its safe disposal at state-level incineration facilities. All the locations (manufacturing sites and offices) have eliminated the use of single-use plastics.

   E-waste: Disposal of Bayer IT hardware and storage media is conducted securely in alignment with the group-wide e-waste management philosophy. The Company has contracts with government-registered and authorized e-waste vendors to ensure eco-friendly processing and disposal without adverse environmental impacts, in compliance with applicable regulations.

   Hazardous: The sites have established systems for segregation, safe storage, and compliant disposal of hazardous wastes. The Company has a process for receiving product returns from the market at the end of their shelf life as well as in case the product containers are damaged. Such products are sent back to the manufacturing sites for dispatch to authorized hazardous waste agencies for safe disposal in accordance with the regulations and permit conditions. Additionally, autoclaved laboratory waste generated at Bengaluru Research and Development Center (BRDC) is also sent to an authorized waste vendor.

   Others: The Shamirpet and BRDC sites operate organic waste composters that convert organic waste into manure, which is utilized in nearby fields, supporting beneficial reuse.

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

   Yes, Extended Producer Responsibility (EPR) applies; the Company holds a Central Pollution Control Board (CPCB) license and has submitted an EPR-compliant plan to the CPCB.

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.
No. The Company's sustainability strategy is not restricted to its own operations but also extends to its suppliers through its Supplier Code of Conduct. It covers topics such as Ethics, Labor & Human Rights, Health & Safety, Climate & Environment, Quality and Governance & Management systems; with the goal of strengthening the mutual understanding of how these principles should be practiced in day-to-day business. In addition, the Company has processes in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste, in accordance with relevant regulations.					

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/concerns	Action Taken
The production and disposal of the Company's products do not pose any significant social or environmental concerns or risks.		

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):**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
There is 0% recycled or reused input used in production.		

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging) (MT)*	0	2,455.63	1,949.57	0	1,287.80	1,472.20
E-Waste (MT)	0	0	0	0	0	0
Hazardous Waste (MT)	0	0	1,260.20**	0	0	1,565.79
Other Waste (MT) (Non-Hazardous)	0	0	0	0	0	0

*Notes: *The above numbers reported are as per EPR targets on CPCB Portal. The Company is purchasing credits equivalent to the targets given by CPCB.*

***Expired/damaged products sent for incineration have been considered. The disclosed quantities also include treated seeds of 1,181 MT converted to biofuel on disposal.*

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastics (including packaging) (MT)	5.07%
E-Waste (MT)	0%
Hazardous Waste (MT)	1.45%
Other Waste (MT)	0%

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	779	779	100%	779	100%	NA	NA	779	100%	779	100%
Female	182	182	100%	182	100%	182	100%	NA	NA	182	100%
Total	961	961	100%	961	100%	182	19%	779	81%	961	100%
Other than Permanent Employees											
Male	132	132	100%	132	100%	NA	NA	0	0%	132	100%
Female	43	43	100%	43	100%	43	100%	NA	NA	43	100%
Total	175	175	100%	175	100%	43	25%	0	0%	175	100%

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	106	106	100%	106	100%	NA	NA	106	100%	106	100%
Female	7	7	100%	7	100%	7	100%	NA	NA	7	100%
Total	113	113	100%	113	100%	7	6%	106	94%	113	100%
Other than Permanent Workers											
Male	1339	1339	100%	1339	100%	NA	NA	0	0%	0	0%
Female	219	219	100%	219	100%	219	100%	NA	NA	0	0%
Total	1558	1558	100%	1558	100%	219	14%	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:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.21%*	0.25%

*Note: *Methodology for calculating spending on well-being of employees and workers (including permanent and other than permanent) has been aligned with BRSR Core KPIs and guidance as per published Industry Standards on Business Responsibility & Sustainability Report (BRSR) Core.*

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

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 worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others- please specify						

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

Yes. The Company's premises and offices are designed to be accessible to differently abled employees and workers, in line with the applicable requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility provisions include ramps at entry and exit points and within parking areas, accessible washroom facilities, and elevators with adequate space to accommodate wheelchair users. Wheelchairs and personal assistance are made available wherever required to support mobility and access. Certain restricted production areas are not accessible to wheelchair users due to operational safety requirements.

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

Yes, the Company has an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy is available at – https://www.bayer.in/en/investors/policies

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	91%	91%	0%	0%
Female	100%	100%	0%	0%
Total	92%	92%	0%	0%

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	The SpeakUp Channel and Compliance Hotline are accessible 24/7 for reporting any grievances. Additionally, there is a location-based mechanism in place for handling grievances (weblink for details: https://www.bayer.in/en/investors/policies)
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Permanent Employees						
Male	779	0	0%	871	0	0%
Female	182	0	0%	201	0	0%
Total	961	0	0%	1072	0	0%
Permanent Workers						
Male	106	96	91%	92	87	95%
Female	7	0	0%	5	0	0%
Total	113	96	85%	97	87	90%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	779	779	100%	480	62%	871	871	100%	556	64%
Female	182	182	100%	124	68%	201	201	100%	158	79%
Total	961	961	100%	604	63%	1072	1072	100%	714	67%
Workers										
Male	106	106	100%	106	100%	92	92	100%	83	90%
Female	7	7	100%	7	100%	5	5	100%	2	40%
Total	113	113	100%	113	100%	97	97	100%	85	88%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	779	779	100%	871	871	100%
Female	182	182	100%	201	201	100%
Total	961	961	100%	1072	1072	100%
Workers						
Male	106	106	100%	92	92	100%
Female	7	7	100%	5	5	100%
Total	113	113	100%	97	97	100%

10. **Health and safety management system:**

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?	Yes. All sites operate under a comprehensive occupational health and safety (OHS) management system and comply with Bayer Corporate Policy 2055 (https://www.bayer.com/sites/default/files/hse-management-and-key-requirements-policy-en-2024.pdf) which establishes the framework for a management-systems approach to OHS. The policy details Bayer's method for coordinating and monitoring health and safety processes and defines the core health and safety requirements. Operational responsibility for health and safety rests with individual sites, which guide HSE through site-level management systems, committees, and working groups. Additionally, the seed processing site at Shamirpet and Bengaluru Research & Development Center (BRDC) has maintained ISO 45001 Occupational Health and Safety Management System certification for several years.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	All site activities are subject to Occupational Safety and Health (OSH) risk assessment. The Risk Assessment document gets updated on real-time basis incorporating the control and mitigation measures required to reduce risk to acceptable/manageable levels.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)	Yes. There are processes for workers to report work-related hazards and to safeguard themselves from such risks. All safety observations, near misses and incidents are reported in the Bayer Intelex® Incident Reporting tool. This online reporting tool is available for all employee and supervised contractors. The reported incidents are verified by the Health and Safety team and corrective/preventive actions are tracked to closure in the system.
d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes. Employees/Workers have access to non-occupational medical and healthcare services. A Digital Health Wallet facility with non-occupational annual medical health check-ups (for employees and spouse), OPD benefits and specialist medical consultation has been extended to all employees and eligible family members. The Company also extends Employee Assistance Program services for employees and eligible family members to support their mental and emotional well-being.

11. Details of safety related incidents, in the following format (*Including the contract workforce):

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

*Note: **Injury reported pertaining to other than permanent employee – worker at Himatnagar location with minimal treatment beyond first aid. Other than permanent employee – worker immediately resumed work post treatment.*

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

Safeguarding the health and safety of employees and contractors (commissioned outside companies) under the Company's direct supervision entails preventing occupational accidents and illnesses, systematically assessing potential hazards, ensuring comprehensive risk management, and fostering a healthy working environment. The Company's health management program encompasses preventive initiatives ranging from workplace ergonomics and stress management, programs to support access to reliable, high-quality healthcare and promoting healthy behaviors. Employees and contractors receive extensive training in risk identification, assessment, and reporting to prevent accidents and encourage adoption of healthy practices.

Measures include safety orientations, briefings, and specialized training delivered both in person and online. Key initiatives comprise employee safety inductions, awareness sessions and training on safe storage and handling of chemicals, the importance and proper use of Personal Protective Equipment (PPE), workplace ergonomics, road safety, and field equipment safety, among others. The Company also encourages the identification and reporting of workplace safety observations, near misses, and incidents via the Bayer Intelex Incident Reporting tool. Reported events are verified by the Health and Safety team, and corrective and preventive actions are tracked to closure within the tool. Incidents with Serious Injury/Fatality (SIF) potential are reviewed periodically, with learning opportunities shared as needed to prevent recurrence.

Regulatory requirements are reviewed and updated on a regular basis to identify new applicable requirements. The Company employs a management-systems approach to track compliance with legal health and safety requirements, monitor safety-related KPIs, and conduct management reviews to drive continual improvement.

During the year, the Company has undertaken various processes, optimization and safety measures for improving employee safety and well-being. Additionally, Process & Plant Safety Assessment including Hazardous Area Classification and Risk Assessment (HACRA), Process Hazard Analysis (PHA), Hazard & Operability Study (HAZOP); Machinery Safety Assessment, Laboratory Safety Assessment, Explosion Prevention and Protection assessment and general HSE audits are conducted periodically and corrective and preventive measures are implemented, wherever applicable.

The Company nurtures a strong culture of health and safety by recognizing employees who champion safe and healthy behaviors.

The Company's vision of "Health for All" begins with its own workforce. At Bayer, employee safety and well-being are paramount. To fulfill this vision, the Company encourages employees to reflect on their daily work environments and actively supports their personal commitment to living safe, healthy lives. The Company has a robust health and well-being program catering to the varied needs of the workforce working at sites, remotely or in hybrid mode. In partnership with a reputed wellness service aggregator, the Company offers a year-round Digital Health Wallet, enabling employees and their spouses to visit nearby medical centers for health checkups and participate in online health activities; the Wallet also includes online outpatient department benefits. The Company's efforts were recognized by Arogya World—a global health nonprofit organization focused on preventing non-communicable diseases—with the prestigious Arogya World Hall of Fame Award 2024 and Arogya World PLATINUM award 2023. The Company was also recognized by the Global Center for Healthy Workplaces and ranked among the top 3 in 2025. This reflects the Company's continual improvements and its steadfast prioritization of employee wellness.

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

Topic	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	No complaints	0	0	No complaints
Health & Safety	0	0	No complaints	0	0	No complaints

14. Assessments for the year:

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

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

The Directorate of Safety and Health Inspectors and Labor Inspectors visit the sites periodically. Any corrective/preventive actions recommended by the authorities are implemented by the sites and compliance is intimated to the respective authorities. As of date, no significant risks/concerns from these assessments are outstanding.

In addition to assessments by statutory authorities, safety observations, near misses and incidents are reported in the Bayer Intelex® Incident Reporting tool. The reported incidents are verified by the Health and Safety team, and corrective/preventive actions are tracked to closure in the tool. Incidents with Serious Injury/Fatality (SIF) potential are reviewed periodically, and learnings are shared as required.

LEADERSHIP INDICATORS

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

   a. **Employees (Yes/No):** Yes.

   b. **Workers (Yes/No):** Yes.

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

   Checks are undertaken to ensure that statutory dues have been deducted and deposited by value chain partners at the time of value chain partner invoice processing. Value chain partners submit the requisite supporting documentation evidencing the deposit of these dues with the relevant regulatory authorities.

3. **Provide the number of employees/workers having suffered high consequences for 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:**

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year 2025-26	Previous Financial Year 2024-25	Current Financial Year 2025-26	Previous Financial Year 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, the Company provides professional outplacement services to support employees in severance cases.

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

Topic	% of value chain partners (by value of business done with such partners) that were assessed	
	Seeds Tollers	Other suppliers
Health and safety practices	100%	10.13%
Working Conditions	100%	10.13%

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:**

   The Company conducts periodic HSE, process, and plant safety audits of its key tolling operations and selected Tier-2 suppliers (i.e., suppliers to our primary suppliers) using a risk-based approach. These audits are based on principles in the Bayer Supplier Code of Conduct, encompassing health, safety, and environmental aspects. Assessments cover regulatory compliance, HSE Management Systems, emergency preparedness and response, process safety management, and related areas. Identified gaps are addressed through corrective and preventive actions that are reviewed and tracked for compliance. Recommendations, if any, are designed to enhance suppliers' HSE and Compliance Management Systems.

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

ESSENTIAL INDICATORS

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

The Company engages with a wide range of stakeholders across the entire value chain. Each business function maintains a list of relevant stakeholders and ensures mutual expectations—both of the Company and of the stakeholders are understood and aligned. Stakeholders are identified based on the Company's industry dynamics, business model, capital structure, dependency on third-party to create value and Go-To-Market strategy. Identified stakeholders are categorized into four groups:

Partners	Financial Market Participants	Social Interest Groups	Regulators
• Suppliers • Employees • Customers • Associations • Academic Institutions • Farmers • Growers • Tollers • Food Chain Partners • Indirect Channel Partners (including Retailers, BLF, FPOs) • Food chain partner (exporter, retailer and processor)	• Investors • Banks	• Communities • NGOs • General Public	• Law Makers • Regulatory Authorities/Bodies

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

Stakeholder Group	Whether identified as Vulnerable & 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
Customers/ Consumers	No	Multiple	Continuous/ Perpetual	Commercial business, Product Stewardship and new launches related guidance and understanding their needs
Suppliers	No	Multiple	Continuous/ Perpetual	Commercial business, training on code of conduct and good business practices
Employees	No	Multiple	Continuous/ Perpetual	General employee training and awareness sessions, Business updates, strategic priorities

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
Associations and Universities/ Schools	No	Multiple	Continuous/ Perpetual/On need basis	Research opportunities
Investors	No	Community Meetings	On need basis	Replying to queries/information sought by investors
Banks and Rating agencies	No	Multiple	Continuous/ Perpetual	Commercial business transactions
General Public	No	Press releases	Need basis	Public interactions on emergency preparedness, CS Implementation
NGOs	No	Multiple	Continuous/ Perpetual	Community engagement, discuss key concerns and solutions and discussion topic pertaining to innovation
Local Communities and competitors	No	Multiple	Continuous/ Perpetual	Health and safety related aspects (such as pandemic related safety measures, eye-check drives, information around road safety protocols)

LEADERSHIP INDICATORS

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

   The Company maintains a robust stakeholder consultation mechanism. The Board engages with stakeholders on economic, environmental, and social matters through the relevant responsible functions, and stakeholder feedback deemed material is consolidated and presented to the Board.

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

   Yes, the Company leverages stakeholder consultation on environmental and social matters. It engages with regulatory agencies, including State Pollution Control Boards, to consult on environmental projects such as rainwater harvesting and hazardous-waste management. The Company has also initiated the

Farm Waste Plastic Take-Back program, focused on collecting plastic and hazardous waste from the farming communities where it operates.

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

One of the Company's key stakeholder groups comprises customers (retail distributors)/consumers (farmers), some of whom may belong to vulnerable or marginalized communities. At times, fluctuating monsoon conditions lead to economic hardship and delayed payment of receivables; in such instances, the Company evaluates requests for extended payment windows on a case-by-case basis and decides appropriately. The Company also undertakes initiatives to support surrounding communities and society at large. For smallholder farmers, it provides in-depth training on crop agronomy advisory and stewardship, safe and judicious use of crop protection products, responsible and safe pesticide disposal, as well as general health guidance and awareness on vector control. A flagship effort has fostered an enabling ecosystem through the Better Life Farming (BLF) alliance. Its agri-entrepreneurship model operates via Better Life Farming Centers managed by local agri-entrepreneurs, who facilitate technology transfer to other smallholders on seeds, crop nutrition, drip irrigation, mulching, and more. These centers also deliver services such as market linkages, access to inputs, and crop advisory.

Given the country's large concentration of smallholder farmers, the Company is committed to building awareness and scaling the adoption of forward-looking agronomic practices—specifically regenerative agriculture. Across India, it advances resource-efficient agronomy, digitization, and precision farming, including Direct Seeded Rice and the safe use of pesticides through precision spraying via drones 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 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (E)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	961	961	100%	1072	1072	100%
Other than Permanent	175	175	100%	152	152	100%
Total Employees	1136	1136	100%	1224	1224	100%
Workers						
Permanent	113	113	100%	97	97	100%
Other than Permanent	1558	1558	100%	3026	3026	100%
Total Workers	1671	1671	100%	3123	3123	100%

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	779	0	0%	779	100%	871	0	0%	871	100%
Female	182	0	0%	182	100%	201	0	0%	201	100%
Total	961	0	0%	961	100%	1072	0	0%	1072	100%
Other than Permanent										
Male	132	0	0%	132	100%	107	0	0%	107	100%
Female	43	0	0%	43	100%	45	0	0%	45	100%
Total	175	0	0%	175	100%	152	0	0%	152	100%
Workers										
Permanent										
Male	106	0	0%	106	100%	92	0	0%	92	100%
Female	7	0	0%	7	100%	5	0	0%	5	100%
Total	113	0	0%	113	100%	97	0	0%	97	100%
Other than Permanent										
Male	1339	71	5%	1268	95%	3004	0	0%	3004	100%
Female	219	40	18%	179	82%	22	0	0%	22	100%
Total	1558	111	7%	1447	93%	3026	0	0%	3026	100%

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

   a. **Median remuneration/wages*:**

Type of employee	Gender	Total Number	Median remuneration/ salary/wages of respective category (₹ in million)
Board of Directors (BoD)	Male	5**	2.16
	Female	2**	1.30
Key Managerial Personnel	Male	0	0
	Female	1	9.87
Employees other than BoD and KMP	Male	777	2.26
	Female	181***	2.20
Workers	Male	106	0.36
	Female	7	0.22

*Notes: *The above median for employees and workers is calculated based on paid gross salary/wages including bonus but excluding retirals.*

***For the purpose of median calculation all director remuneration payouts made throughout the year have been considered. The reported median value is for five male and two female directors. Board of Directors and employees other than BoD and KMP median has been calculated based on director appointment date for FY 2025-26.*

****The above number does not cover employee KMP.*

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	16.15%*	16.32%

*Notes: *For the purpose of the above calculation for FY 2025-26 in addition to permanent employees and workers (count: 189) other than permanent employee and worker (count: 262) have also been considered in line with published Industry Standards on Business Responsibility and Sustainability Report (BRSR) Core.*

**Gross wages = Fixed Gross Salary (excluding gratuity, provident fund, and medical insurance premium) + Bonus paid*

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

Yes.

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

The Company is committed to conducting business in an ethical and lawful way and encourages employees and third parties to raise their concerns about compliance with human rights. Employees can raise concerns or grievances initially through the management channels by whatever medium available. The Company provides different communication channels to report possible or actual compliance violations- Manager/ Supervisor; Department Head; Law, Patents and Compliance Department; Compliance Officer; Internal Audit; Human Resources (for employment-related matters). The aggrieved person can also approach the Chairperson of the Audit Committee of the Company directly to report any concern. In addition to all Bayer employees, the SpeakUp Channel/Compliance-Hotline is open 24/7 to any third-party who would like to report a possible compliance violation anonymously. This applies irrespective of whether the third-party has a business relationship with Bayer or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, are also entitled to submit their concerns. Additionally, a location-based grievances handling mechanism is also in place (https://www.bayer.in/en/investors/policies).

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	1		0	0	
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, in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees/workers	0.44%	0%
Complaints on POSH upheld	0	0

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

The Company fosters an environment where employees feel comfortable speaking up and living core values. The Company has a zero-tolerance policy with respect to discrimination and harassment. Employees and third parties who make complaints in good faith are protected against any form of reprisal and are always treated fairly and with respect. Personnel who undertake such investigations are trained to keep the identity of the complainant anonymous.

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

Yes.

10. Assessments for the year:

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

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

Based on the assessments no corrective action was required.

LEADERSHIP INDICATORS

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

   There has been no change in the process for addressing human rights grievances/complaints during the current financial year.

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

   Bayer's Supplier Code of Conduct requires that suppliers (including tollers) respect the human rights of their employees, local communities, and vulnerable groups, treat them with dignity and respect. This encompasses areas such as Child Labor Avoidance, Freedom of Association, Freely Chosen Employment, Working Time, Wages and Benefits, Non-Discrimination & Fair Treatment, Use of Security Forces, Local Communities and Vulnerable Groups. During the past year, the HSE team conducted audits for key tolling operations and select Tier-2 suppliers (suppliers of our supplier) on various topics, including the ones mentioned above.

   For growers in the seeds business, the Company has implemented a governance mechanism to review practices related to Wages and Benefits and the Avoidance of Child Labor. It has introduced the practice of maintaining labor-wage registers, and Field Assistants perform periodic assessments of these human rights aspects during their visits to growers' fields.

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

   Yes.

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

Category	% Of value chain partners (by value of business done with such partners) that were assessed		
	Seed Tollers	Crop Protection Toller	CFAs
Child labor	100%	100%	100%
Forced/involuntary labor			
Sexual harassment			
Discrimination at workplace			
Wages			
Others – please specify			

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

   Based on the assessment results, no corrective actions were recommended.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	0	0
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ) – (Solar)	12,011.30	11,922.32
Total energy consumed from renewable sources (A+B+C) (GJ)	**12,011.30**	**11,922.32**
From non-renewable sources		
Total electricity consumption (D) (GJ)	22,319.43	18,668.71
Total fuel consumption (E) (GJ)	22,517.75	14,959.41
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	**44,837.18**	**33,628.12**
Total energy consumed (A+B+C+D+E+F)	**56,848.48**	**45,550.44**
Energy intensity per rupee of turnover *(Total energy consumption/ Revenue from Operations in rupees) (GJ per million ₹)*	1.00	0.83
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *(Total energy consumption/Revenue from Operations adjusted for PPP) (GJ per USD million)*	20.38	17.19
Energy intensity in terms of physical output (GJ per MT)	2.16	1.77
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

None of the Company's sites have been classified as designated consumers under the Government of India's Perform, Achieve and Trade (PAT) Scheme.

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

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	29,136.90	31,392.80
(iii) Third party water	10,687.92	5,650.30
(iv) Seawater/desalinated water	0	0
(v) Others (Rainwater storage)	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**39,824.82**	**37,043.10**
Total volume of water consumption (in kiloliters)	**39,824.82**	**37,043.10**
Water intensity per rupee of turnover *(Total water consumption/ Revenue from operations) (kL per ₹ million)*	0.70	0.68
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *(Total water consumption/Revenue from operations adjusted for PPP) (kL per USD million)*	14.27	13.98
Water intensity in terms of physical output	1.51	1.44
Water intensity (optional) – the relevant metric may be selected by the entity- Specific water consumption per unit of product (kL/ MT)		-

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(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	3.71
- With treatment – please specify level of treatment	4,589.37**	42

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	15,105.02***	15,783.69
Total water discharged (in kiloliters)	**19,694.39**	**15,829.40**

*Notes: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

***Stored on-site for natural attenuation and sent to authorized agency for further treatment and disposal*

****Wastewater after on-site treatment, and reject from Reverse Osmosis treatment is used for gardening on-site*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

All sites except Bengaluru Research and Development Center (BRDC) and Thane Office have implemented a mechanism for Zero Liquid Discharge. Wastewater generated is treated and reused within the site premises, for gardening purposes. At BRDC, the major portion of effluent is treated on-site and used for gardening. However, a small portion of wastewater from laboratory is collected and stored on-site for natural attenuation and sent to authorized agency for further treatment and disposal as per permit conditions. At Thane Office location, sanitary and canteen wastewater is partially treated in the on-site Sewage Treatment Plant and is further disposed of into the common wastewater treatment plant operated by the commercial estate in which the office building is located.

The Company's philosophy is to treat and reuse water to the extent possible before sending the same to the third-party/common wastewater treatment plant for further disposal.

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* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	T/year	0.01	0.01
SOx	T/year	0.01	0.01
Particulate matter (PM)	T/year	0.02	0.02
Persistent organic pollutants (POP)	T/Year	0	0
Volatile organic compounds (VOC)	T/Year	0	0
Hazardous air pollutants (HAP)	T/year	0	0
Others – please specify – CO_2	T/year	0	0

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

Parameter	Unit	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent tCO_2e	1,797.49	952.31
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent tCO_2e	4,502.16	3,690.93
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover *(Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)*	tCO_2e/in ₹ million	0.11	0.08
Total Scope 1 and Scope 2 emissions 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)*	tCO_2e/USD million	2.26	1.75
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/MT	0.24	0.18
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	tCO_2e/MT	-	-

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

Himatnagar Site:

- The site signed a 50% Power Purchase Agreement (PPA) for renewable energy (solar and wind-based) with a third-party to reduce GHG emissions. In FY 2025-26, 7,723.26 Gigajoules (GJ) of renewable energy was procured, replacing thermal electricity previously sourced from Uttar Gujarat Vij Company Limited (UGVCL). This transition contributed to a significant CO_2 emission reduction.
- The site has installed a 112 kW on-site solar panel, generating 321.70 Gigajoules (GJ) of renewable energy during the reporting period. This initiative further supported the reduction of GHG emissions through increased use of clean energy.

- As part of sustainable packaging and resource optimization initiatives, the measuring caps were eliminated from select products, resulting in an estimated annual plastic reduction of 178 metric tonnes and an associated reduction of approximately 415 tCO_2e per annum, thereby contributing to both plastic waste minimization and climate impact reduction.
- The site has also transitioned its hazardous waste management practices from conventional incineration to pre-processing and co-processing through common spray dryer facilities. Under this approach, hazardous waste is utilized as an alternative fuel source by cement and other industries, reducing reliance on fossil fuels and resulting in notable reductions in CO_2 emissions and overall environmental impact.

Silvassa Site:

- The site has installed 70 kW on-site solar panels. The site has installed five (05) Solar LED streetlights (50 W each) within its premises to promote the adoption of renewable energy and improve overall energy efficiency in operations.
- The site replaced an old 180 KVA diesel generator set (in operation for over 20 years) with a 200 KVA diesel generator set compliant with CPCB emission norms, equipped with Retrofitted Emission Control Devices (RECD). This initiative supports the reduction of particulate matter (PM), nitrogen oxides (NOx), hydrocarbons (HC), and carbon monoxide (CO) emissions.

Shamirpet Site:

- At the parent seed dryer facility, the site replaced two belt-driven air compressors (2 × 11 kW, 56 CFM each) with a single 22 kW, 141 CFM IE4-rated permanent magnet, direct-drive variable speed drive (VSD) air compressor. The upgraded system operates on demand-based speed control and meets the same compressed air requirement at a reduced operating load of 12–14 kW. This initiative has resulted in an estimated annual energy savings of approximately 4,000–5,000 kWh, along with improved operational reliability and reduced maintenance requirements.
- The site upgraded the burner control systems of 23 parent seed dryer burners by replacing legacy Peerless burner control systems (over 20 years old) with modern Honeywell burner control systems. The upgraded systems incorporate advanced safety features such as air flow monitoring, flame supervision, ignition control, and automatic shutdown under abnormal operating conditions. This intervention enhances process safety, ensures consistent combustion performance, and supports energy-efficient burner operation, thereby contributing to lower fuel consumption and reduced emissions while ensuring compliant and uninterrupted operations.
- A 620-kW captive solar power plant was installed at the site in May 2023 to increase the share of renewable energy in operations. During FY 2025-26, the solar plant generated approximately 8.33 MW of green energy, resulting in a greenhouse gas (GHG) emissions reduction of about 683 metric tonnes.

BRDC Site :

- The BRDC Center has installed automatic motion-sensor-based lighting controls in the small conference room, washroom, and common passage areas. These sensors automatically switch off lighting when such areas are unoccupied, thereby reducing avoidable electricity consumption and improving energy efficiency within the facility.

Thane Office:

- The Thane office location has installed Retrofitted Emission Control Devices (RECD) on the diesel generator (DG) set to support the reduction of particulate matter emissions and improve compliance with applicable environmental norms.

- The Company has entered into an agreement with reputed renewable energy solutions provider, for the supply of green electricity to Bayer House, Thane (Mumbai). The project is currently under implementation and is expected to be commissioned in FY 2026-27. Post commissioning, over 50% of Bayer House's electricity requirements are expected to be met through renewable energy sources. This transition is estimated to result in an annual reduction of approximately 700 metric tonnes of greenhouse gas (GHG) emissions, while also contributing to long-term energy cost optimization.

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

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste **(A)**	385.35	398.70
E-waste **(B)**	0.37	1.08
Bio-medical waste **(C)**	16.93	16.01
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.25	3.30
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	460.81	318.58
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	3,385.09	3,584.47
Total (A + B + C + D + E + F + G+ H)	**4,248.79**	**4,322.14**
Waste intensity per rupee of turnover *(Total waste generated/ Revenue from operations) (MT per ₹ million)*	0.07	0.08
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *(Total waste generated/Revenue from operations adjusted for PPP) (MT per USD million)*	1.52	1.63
Waste intensity in terms of physical output	0.16	0.17
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	556.50	456.38
(ii) Re-used	4.74	3,076.93
(iii) Other recovery operations	2,951.73	87.63
Total	**3,512.97**	**3,620.94**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	269.15	331.62
(ii) Landfilling	34.00	58.04
(iii) Other disposal operations	277.51	87.63
Total	**580.66**	**477.29**

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

The Company maintains robust processes to ensure the safe disposal of products, including obsolete or damaged inventories and other waste. The Company is committed to minimizing material consumption and disposal volumes through a systematic approach to waste management that emphasizes waste reduction, segregation, secure disposal pathways, and economically efficient recycling. Consistent with the Company's philosophy, all manufacturing sites are required to reduce waste and dispose of it safely. Every site manages the segregation, storage, and disposal of all waste categories in accordance with good environmental practices and in full compliance with applicable laws and the conditions set forth in authorizations issued/prescribed by the State Pollution Control Boards/Pollution Control Committees.

Plastic: The Company is registered as a Brand Owner and Importer and is responsible for the disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this program, the Company has engaged a reputed Producer Responsibility Organization (PRO) to organize and manage the collection of plastic waste from the market and facilitate its safe disposal at state-level incineration facilities. All the locations (manufacturing sites and offices) have eliminated the use of single-use plastics.

E-waste: Disposal of Bayer IT hardware and storage media is conducted securely in alignment with the group-wide e-waste management philosophy. The Company has contracts with government-registered and authorized e-waste vendors to ensure eco-friendly processing and disposal without adverse environmental impacts, in compliance with applicable regulations.

Hazardous: Manufacturing locations have established systems for segregation, safe storage, and compliant disposal of hazardous wastes. The Company has a process for receiving product returns from the market at the end of their shelf life as well as in case the product containers are damaged. Such products are sent back to the manufacturing sites for dispatch to authorized hazardous waste agencies for safe disposal in accordance with the regulations and permit conditions. Additionally, autoclaved laboratory waste generated at Bengaluru Research and Development Center (BRDC) is also sent to an authorized waste vendor.

Others: The Shamirpet and BRDC sites operate organic waste composters that convert organic waste into manure, which is utilized in nearby fields, supporting beneficial reuse.

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:**

None of Company's operations/offices are situated in/around ecologically sensitive areas.

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Yes/No)	If no, the reasons thereof and corrective action taken, if any.
Not applicable.				

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
No instances.	No.				

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 compliant with the applicable environmental laws/regulations/guidelines in India, such as the Environment Protection Act and Rules, Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and rules thereunder.

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective actions, if any
1.	Water (Prevention and Control of Pollution) Act	No instances	Nil	NA
2.	Air (Prevention and Control of Pollution) Act	No instances	Nil	NA
3.	Environment Protection Act and Rules	No instances	Nil	NA
4.	The Hazardous and Other Wastes (Management and Transboundary Movement) Rules	No instances	Nil	NA
5.	The Plastic Waste Management Rules	No instances	Nil	NA
6.	The E-Waste (Management) Rules	No instances	Nil	NA
7.	The Solid Waste Management Rules	No instances	Nil	NA
8.	The Batteries (Management and Handling) Rules	No instances	Nil	NA

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:

(i) Name of the area - None of the sites are located in areas of water stress.

(ii) Nature of operations - None of the sites are located in areas of water stress.

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third-party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others (Municipal corporations)	0	0
Total volume of water withdrawal *(in kiloliters)*	**0**	**0**
Total volume of water consumption *(in kiloliters)*	**0**	**0**
Water intensity per rupee of turnover *(Water consumed/ turnover)*	**0**	**0**
Water intensity (optional) – the relevant metric may be selected by the entity (kL/MT)	**0**	**0**
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into 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 – (Secondary)	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**0**	**0**

*Note: *The Company has revalidated and refined the reporting coverage for the above question and has included details for Thane Office location for FY 2025-26 reporting. Since, the Thane Office location is a shared premise across various Bayer India legal entities for the purpose of disclosure, employee and other than employee headcount has been factored in for apportioning consumption details.*

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:

BRSR Core reasonable assurance has been conducted by TÜV India Private Limited.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent TCO_2e	The Company is in the process of formulating its Green House Gas (GHG) Inventory for Scope 3 emissions	
Total Scope 3 emissions per rupee of turnover	TCO_2e/₹		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	TCO_2e/MT		

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

No independent assessment has been conducted by an external agency.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities:**

Not applicable.

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

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
1.	**Shamirpet:** 620kWp solar plant	Installed at site in May 2023	GHG reduction - 591.86 MT Green energy generated - 833.61 MW
2.	**Shamirpet:** 70kWp solar plant-Roof top	Installed in 2015 on admin and QT building roofs	GHG reduction - 30.47 MT Green energy generated - 42,911 kWh
3.	**Shamirpet:** Old air compressors replaced with latest technology Variable Speed Drive (VSD) based air compressor	In the parent seed dryer, the earlier setup comprised two 11 kW, 56 CFM belt-driven air compressors operating at an average combined load of 22 kW. These units were replaced with a single 22 kW, 141 CFM IE4-rated permanent magnet, direct-drive VSD compressor. Owing to its higher efficiency and demand-based speed control, the new compressor meets the same air requirement while operating at only 12–14 kW.	Estimated annual energy saving of 4,000–5,000 kWh, in addition to enhanced reliability and reduced maintenance requirements.

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
4.	**Shamirpet:** Replacement of burner control system at parent seed dryer	The 20 year old Peerless burner control systems installed on 23 parent seed dryer burners were replaced with a modern Honeywell burner control system to enhance safety, reliability, and sustainability. The legacy systems lacked critical safety features such as air pressure switches, and several safety interlocks had become non-functional due to ageing and wear. The new Honeywell system incorporates advanced safety and control features, including airflow monitoring, flame supervision, ignition control, and automatic shutdown under abnormal operating conditions. This upgrade significantly reduces fire and explosion risks, ensures stable and consistent combustion, and improves overall burner reliability.	Improved combustion efficiency under the new system contributes to lower fuel consumption and reduced emissions, supporting a more sustainable drying process while ensuring uninterrupted, compliant, and safe plant operations.
5.	**Shamirpet:** Lead acid battery replacement at parent seed plant forklift	The ageing lead-acid battery of a battery-operated forklift used in warehouse operations was replaced, resulting in improvements in both operational performance and sustainability. The new, high-efficiency battery restores the forklift's full operating capacity, reduces charging frequency, and minimizes energy losses during operation. Modern lead-acid batteries also offer enhanced recyclability, with up to 95% material recovery, thereby reducing environmental impact.	Lower energy consumption, zero direct emissions compared to diesel forklifts, and extended battery life contribute to long term sustainability benefits and reduced lifecycle costs for the plant.
6.	**Himatnagar:** Installation of 112 kW on-site solar photovoltaic system	To support sustainability and carbon footprint, installed solar panel at site for generation of green energy	Continued benefit for several years: GHG emission reduction and green energy generation from solar
7.	**Himatnagar:** Initiation of measuring cup removal project	As part of its sustainable packaging and resource-efficiency initiatives, the site implemented a measuring cup removal project for select products. This initiative was undertaken to reduce plastic consumption at source and lower the associated environmental footprint. The removal of measuring cups resulted in a significant reduction in plastic usage, while also contributing to lower lifecycle emissions linked to material production, handling, and disposal.	Annual reduction of approximately 178 metric tonnes of plastic consumption and an associated CO_2 emission reduction of around 415 metric tonnes, thereby supporting long-term sustainability goals through waste minimization, emissions reduction, and responsible material management.

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
8.	**Himatnagar:** Adoption of alternative hazardous waste disposal methods	The site transitioned from conventional hazardous waste incineration practices to the use of pre-processing and common spray-drying facilities for the treatment and disposal of both liquid and solid hazardous waste. The revised waste management approach enables optimized handling of hazardous waste streams through approved common treatment facilities, ensuring compliance with applicable environmental regulations while reducing reliance on incineration.	The initiative has improved the sustainability and efficiency of hazardous waste management, resulting in optimized resource utilization, reduced environmental impact, and lower disposal costs, while supporting regulatory compliance and long-term operational efficiency.
9.	**Himatnagar:** Implementation of 50% green energy procurement under TPPPA for site operations	The TPPPA arrangement enables partial substitution of conventional energy with solar-based renewable power, thereby enhancing energy sustainability and contributing to a cleaner energy mix for site operations	Ongoing reduction in greenhouse gas (GHG) emissions through increased use of solar-based renewable energy, along with sustained environmental benefits over the contract period and enhanced contribution towards cleaner energy generation.
10.	**Himatnagar:** Installation of four-stage RO and MVR systems during FY 2023–24	To strengthen water sustainability and resource efficiency, a four-stage Reverse Osmosis (RO) system integrated with Mechanical Vapor Recompression (MVR) technology was introduced at the site for recovery and reuse of process water. This system enhances water recovery efficiency, reduces freshwater consumption, and minimizes wastewater discharge, thereby supporting improved circular water management and overall environmental performance.	Reduction in freshwater consumption and wastewater generation through enhanced water recovery and reuse enabled by the ROMVR system, supporting improved water efficiency and strengthening sustainable water management practices at the site.
11.	**Himatnagar:** Installation of Recto Efficiency Control Device (RECD) in DG system	In the DG system, the earlier setup had limited provision for advanced emission control at the stack level. This was upgraded by installing Rectifier Equipment (RECD) at the DG set stack. The RECD system is designed to treat exhaust emissions and regulate levels of SOx, NOx, and particulate matter generated during diesel generator operations.	Reduction in air emissions from DG operations, along with improved emission control performance and enhanced compliance with environmental standards.
12.	**Himatnagar:** Implementation of rainwater harvesting system with on-site storage pond	An on-site rainwater harvesting pond with a storage capacity of 1,500 m^3 has been established to capture and store rainwater. The collected rainwater is directed into the pond during the monsoon season and subsequently used for groundwater recharge. This system enables effective collection and management of rainwater within the site premises.	Sustained groundwater recharge through effective rainwater capture, contributing to improved water conservation and supporting long-term water sustainability at the site.

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
13.	**Himatnagar:** Implementation of water consumption reduction initiative through process optimization and monitoring	A structured initiative was undertaken to reduce water consumption by optimizing process operations, identifying and eliminating unnecessary usage, and improving control over water distribution. Daily water consumption is being monitored through Power BI dashboards, enabling real-time tracking and facilitating timely corrective actions to address deviations and inefficiencies.	Initial reduction in water consumption has been observed, supporting improved resource efficiency. The initiative reinforces ongoing sustainability efforts, with continued focus on further optimization and reduction in water usage.
14.	**Himatnagar:** Supply of tree guards to nearby communities for tree protection	Approximately 300 tree guards are fabricated annually and supplied to nearby village areas to protect saplings and growing trees from damage caused by animals, vehicles, and other external factors. This initiative supports local tree plantation and protection efforts.	Supports increased tree survival and growth in surrounding areas, contributing to environmental conservation and reinforcing ongoing sustainability efforts to mitigate the impact of climate change.
15.	**Silvassa:** International Organization for Standardization (ISO) Tanker Implementation	The transition from HDPE (plastic) drum handling to ISO tankers represents a significant improvement in operations. ISO tankers are reusable, sealed bulk containers with higher capacity, making liquid handling substantially safer with a reduced risk of leakage. In addition, they enable faster loading and unloading compared to drums. Overall, this transition marks a meaningful advancement in operational efficiency, safety, and sustainability.	• Higher operational efficiency, faster unloading, reduced manual interventions, and smoother material flow • Lower safety risk, reduced drum-handling exposure and safer overall material-transfer operations. • Cost Savings: o Approximate savings of ₹12 per liter o with 40% of 2026 volume planned through ISO tankers, projected overall saving is ~ ₹ 95.83 Mio. • Sustainability benefits by elimination of drum usage equivalent to ~18,000 plastic drums in 2026, thereby contributing significantly to waste reduction and environmental impact improvement.
16.	**Silvassa:** Solar energy plant	In December 2023, additional 50 kW solar power plant was installed, thereby increasing the overall renewable energy capacity to 70 kW.	Renewable energy contribution supporting reduction of GHG emissions.
17.	**Thane Office:** Contract with a reputed renewable energy service provider	Contract executed for supply of green energy to Bayer House located at Thane. Over 50% of Bayer House's energy requirements will now be met through renewable sources.	Reduction in carbon footprint by ~700 MT annually and considerable savings on energy cost.

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
18.	**BRDC:** Installation of automated light cut-off sensors across facility	Automated lighting control systems (auto light cut-off sensors) were installed in common passages and conference rooms across the facility. These systems operate based on occupancy detection, ensuring that lighting is activated only when areas are in use. This replaces conventional manual switching practices and minimizes unnecessary electricity consumption in intermittently utilized spaces.	Reduction in electricity consumption through optimized lighting usage, resulting in lower operational costs along with decreased environmental impact.
19.	**BRDC:** Groundwater recharge through installation of water rings for sustainable water management	Specialized water rings were installed near drainage systems to enable the redirection of surface runoff into the ground. Earlier, runoff water was discharged without facilitating recharge. The newly implemented system enhances natural groundwater recharge by channelizing excess surface water into the soil, thereby reducing water loss and supporting sustainable water management practices.	Improved groundwater recharge and optimized water utilization, contributing to sustainable resource management and reduced impact of water consumption on the environment.

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

   Yes. The Company has implemented a robust Business Continuity Plan (BCP) across all its manufacturing sites and Head Office functions. This plan is designed to address various potential loss scenarios that could arise from disruptive events affecting workforce, workplace, supply chain, and IT systems. Each scenario analyzed, and continuity and recovery measures are documented to minimize operational impact.

   The BCP is guided by a structured 'Plan-Do-Check-Act' model, ensuring continuous improvement and effective response strategies. Roles and responsibilities are clearly defined, with designated BCP Owners and Responsible personnel ensuring accountability and coordination of all BCM activities.

   In addition to the BCP, the Company maintains a Crisis Management Manual that provides standard procedures for reporting critical incidents, ensuring efficient information flow to stakeholders. A cross-functional committee of senior personnel oversees crisis management, enhancing the organization's preparedness and resilience against disruptions. Regular training and exercises are conducted to keep all stakeholders informed and ready to respond effectively to any crisis.

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

   No significant adverse impact to the environment was identified as a part of assessment done at value chain partner sites.

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

   13.98%. Additionally, audits were also conducted at the sites of Tier-2 suppliers (supplier of our raw material supplier) as part of the Company's initiative to review its value chain partners.

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

   a. **By the listed entity:** None.

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** Based on replies received from top 10 suppliers and customers (distributors), no green credits were generated or procured during FY 2025–26.

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

ESSENTIAL INDICATORS

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

The Company is affiliated with twenty major associations through which it actively participates in the overall development of industrial landscape.

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

Sr. No.	The trade and industry chambers/associations the entity is a member of/affiliated	Reach of trade and industry chambers/associations (state/national)
1.	The Federation of Indian Chambers of Commerce and Industry [FICCI] - Agrochemicals & Seeds/Traits	National
2.	US India Strategic Partnership Forum (USISPF)	National
3.	Confederation of Indian Industries (CII) - Agrochemicals and Seeds/ Traits and Rural Development	National
4.	Crop Life India (CLI) - Agrochemicals	National
5.	The Federation of European Business in India (FEBI)	National
6.	The Associated Chambers of Commerce and Industry of India (ASSOCHAM) - Agrochemicals, Seeds, ES, etc.	National
7.	Public Affairs Forum of India (External Communication) - Seeds, Agrochemicals, Traits & Policy	National
8.	Indo German Chamber of Commerce (IGCC)	National
9.	Mumbai Chamber of Commerce - External Communication - Agrochemicals & Seeds/Traits	National
10.	PHD Chamber of Commerce & Industry	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 the authority	Brief of the case	Corrective action taken
No action was taken or is underway on any issues related to anti-competitive conduct by the entity.		

LEADERSHIP INDICATORS

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

Sr. No	Public policy advocated	Method resort for such advocacy	Whether the information is available in the public domain? (Yes/No)	Frequency of review by Board (Annually/ Half yearly/ Quarterly/Other-please specify	Web Link, if available
1.	India Ag policy overview - Seed and Crop Protection policies	Industry platforms, Conferences, Roundtables, Internet	Yes	Need based	https://www.bayer.com/en/agriculture/article/designing-the-keys-to-unlock-the-future-of-sustainable-protection
2.	ITPGRFA synopsis (biodiversity)				https://www.bayer.com/en/sustainability/biodiversity
3.	Sustainable Regenerative Ag- Carbon				https://www.bayer.com/en/agriculture/carbon-zero
4.	Kisan drones				https://www.bayer.com/en/agriculture/digital-farming
5.	Farmer linkages- FPO, BLF				https://www.bayer.com/en/agriculture/impact-on-smallholder-livelihoods
6.	Direct Seeded Rice				https://www.bayer.com/en/agriculture/rice-practices
7.	Genome editing in plants				https://www.bayer.com/en/agriculture/gmo-biotechnology
8.	Biotech traits				https://www.bayer.com/en/agriculture/gmo-biotechnology
9.	ESG				https://www.bayer.com/en/sustainability/esg-topics
10.	Waste and Packaging Management				https://www.bayer.com/en/sustainability/wasteandpackaging
11.	Bayer Forward Farm				https://www.bayer.com/en/agriculture/forwardfarming
12.	Biofuels Ecosystem				https://www.agriculturetoday.in/at-admin/magazine-pdf/AT-December_2024.pdf
13.	Digital solutions - FarmRise One				https://farmrise.bayer.com/en

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

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

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

The Company is committed to conducting business in an ethical and lawful way and it encourages employees and third parties to raise their concerns. In addition to all Bayer employees, the Compliance-Hotline is open to any third party who would like to report a possible compliance violation. This applies irrespective of whether the third-party has a business relationship with Bayer or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns.

SpeakUp Channel/Compliance Hotline is available 24/7 to raise grievances for internal/external stakeholders. Additionally, a location-based grievances handling mechanism is also in place (https://www.bayer.in/en/investors/policies).

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/small producers*	17%	12%
Directly from within India	58%	48%

*Notes: *The Company has revisited the MSME tagging for the FY 2025-26. Categorization of certain MSME suppliers has undergone change compared to the previous FY 2024-25.*

**Growers have been included for calculation for the current financial year (i.e. factoring in percentage of input material directly sourced from small producers).*

***Definition of input material for deriving the above value aligned with published Industry Standards on Business Responsibility & Sustainability Report (BRSR) Core and includes all types of procurement such as raw material, spares, services, capex procurement items etc.*

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 (places categorized as per RBI classification system – rural/semi-urban/urban/metropolitan):**

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	18%	5%
Semi-urban	7%	6%
Urban	30%	17%
Metropolitan	46%	72%

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	Correction action taken
The Company has not undertaken any projects requiring Social Impact Assessment (SIA).	

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

Sr. No.	State	Aspirational District	Amount spent (₹)
1.	Maharashtra	Dharashiv (formerly Osmanabad)	98,41,230
2.	Uttar Pradesh	Bahraich	56,23,560
3.	Uttar Pradesh	Siddharthnagar	2,00,00,000
4.	Karnataka	Raichur	84,35,340
5.	Odisha	Rayagada	80,77,250

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

   No, currently there is no Preferential Procurement Policy in place. The development of this policy is part of the procurement roadmap.

   b. **From which marginalized/vulnerable groups do you procure?**

   Not Applicable.

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

   Not Applicable.

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefits shared (Yes/No)	Basis of calculating benefits share
Not applicable.				

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

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

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

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects as on 31st March 2026	% of beneficiaries from vulnerable and marginalized groups
1.	Phygital Primary Health Center - A Comprehensive Rural Healthcare Initiative Leveraging Technology	96,500	100%
2.	Transforming Maternal and Child Health-Nutrition Outcomes in Madhya Pradesh	23,344	100%
3.	Community Health Interventions in Uttar Pradesh - Specific focus on nutrition	104,468	100%
4.	Medha - Fellowship Program for Masters and PhD Students in Life Sciences & Pharma	122	100%
5.	Provision of reliable drinking water to underserved communities to improve their health	20,420	90%
6.	Water conservation and management through rainwater harvesting in Madhya Pradesh	4,000	100%
7.	Recharge and revival of failed, dry and low yielding borewells using Bore Charger Technology	500	100%
8.	Ensuring water security of tribal farmers for irrigation through integrated watershed management	1,215	100%
9.	Ensuring drinking water access and promoting long-lasting hygiene practices for better health outcomes in Anganwadi Center in Uttar Pradesh	9,260	100%

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

ESSENTIAL INDICATORS

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

The Company is committed to conducting business in an ethical and lawful manner and the Company encourages employees and third-parties to raise their concerns whenever required. Consumers can lodge their complaints/provide their feedback through a toll-free number on Bayer's national helpline number 'HELLO BAYER'. These calls are answered by local agri-experts who are trained in multiple Indian languages. Further, consumers can also lodge their complaints by writing to customercare@bayer.com. The Call Center after receiving the complaints, divert the same to the Front-End Commercial teams for appropriate resolution. In addition, the Company has a SpeakUp Channel/Compliance-Hotline that is open 24/7 to any third-party who would like to report a possible compliance violation anonymously. (https://www.bayer.in/en/investors/policies).

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

Information related to	As a percentage to total turnover
Environment and social parameters relevant to 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 Current Financial Year		Remarks	FY 2024-25 Previous Financial Year		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the 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	
Others (Specifications, Labelling, and Packaging)	962	58**	• 19 for product related topics • 56 quality-related complaints • 4 complaints about filling, packing and transport-related issues • 883* covering seed complaints on germination and product performance	671	-	• 5 for product related topics • 2 quality related complaints • 664* covering seed complaints on germination, crop stage problems and unavailability. Also covers product performance for crop protection products

*Notes: *Complaints and grievances received from consumers through customer care call center, emails, and Online Reputation Management (ORM) (i.e. social media channels).*

***Out of 58 complaints pending resolution, 7 complaints are pertaining to product-related topics, and 51 complaints are pertaining to quality-related topics. Review of complaints is currently in progress.*

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

	Number	Reason for recall
Voluntary recalls	0	There have been no product safety related recalls in FY 2025-26.
Forced recalls	0	

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

   Yes.

   For Data Privacy and Information Security, we have respective policies in place. Following is the weblink: https://www.bayer.in/en/investors/policies

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 corrective actions were taken as the Company did not have any instances of product recall due to safety or cyber security or data privacy issues related to customers.

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

   a. **Number of instances of data breaches:** There were no instances of data breaches reported in financial year 2025-26.

   b. **Percentage of data breaches involving personally identifiable information of customers:** There were no instances of data breaches reported in financial year 2025-26.

   c. **Impact, if any, of the data breaches:** There were no instances of data breaches reported in financial year 2025-26.

LEADERSHIP INDICATORS

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

   Information for the products and some of the services is available on www.bayercropscience.in/en/home

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

   The Company undertakes proactive measures to educate consumers about product safety and responsible use. Multiple protocols are implemented in accordance with applicable laws, and information is provided to consumers in a timely manner. The Company's product packaging complies with Indian Institute of Packaging (IIP) requirements, and Material Safety Data Sheets (MSDS), TREMcards, and labels are provided to customers. Additionally, Standard Operating Procedures (SOPs) for safe use and material handling, as well as brochures, are available and outline Health, Safety, and Environment (HSE) requirements.

   Consumers can access digital versions of product information in their preferred languages by scanning QR codes on product labels. The Company's field force conducts safety briefings to educate consumers on the use of personal protective equipment (PPE) and proper product handling. Since 2016, the Bayer Safe Use Ambassador program has been implemented across various state agricultural universities to train trainers in the safe use of products. To enhance information dissemination, the Company operates a YouTube channel featuring dramatized SOP content in eight languages. The Company has also obtained regulatory approval for the use of drones to spray crop protection products, enabling minimal human contact and aligning with recommended stewardship guidelines.

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

   The Company maintains regular communication with customers/consumers, and any disruption to product supply or service is promptly communicated via distributors/retailers.

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

   a. As part of product labeling, the Company provides additional information on Resistance Management for most products. This information is presented through internationally accepted Mode of Action (MoA) based icons and statements in the Directions for Use (DFU), which are integral to the product label. The Company also disseminates supplementary recommendations for successful use via its field teams and the FarmRise platform.

   b. Yes. The Company conducts a range of surveys to gauge customer satisfaction and perceptions related to its top products.

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INDEPENDENT ASSURANCE STATEMENT

To,
The Directors and Management
Bayer Crop Science Limited (BCSL),
Bayer House, Central Avenue,
Hiranandani Estate, Thane, 400607.

Bayer Crop Science Limited (BCSL) (hereafter 'BCSL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures (*Nine attributes as per Annexure I - Format of BRSR Core*), *KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT)* following the *(BRSR Core -Framework for assurance and ESG disclosures for value chain* stipulated in SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024* and the *MASTER CIRCULAR: HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, Last updated on: January 30, 2026*). BCSL developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2025 to March 31, 2026. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), *SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021* followed by the *notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023* pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 and the Industry Standards on Reporting of BRSR Core.

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

i. BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I – Format of BRSR Core
ii. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023
iii. *Industry Standards on Reporting of BRSR Core*
iv. BCSL's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period

These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

BCSL developed the BRSR's content pertaining to the Core disclosures (Nine attributes as per Annexure I - Format of BRSR Core). BCSL's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements, and is free from intended or unintended material misstatements. Furthermore, BCSL is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following *Nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

i. Review of *Nine attributes as per Annexure I - Format of BRSR Core* submitted by BCSL *(refer Annexure-1 of this statement)*,
ii. Evaluation of the quality, completeness, and consistency of disclosures
iii. Review of evidence (on a random samples) for all nine attributes and its KPI
iv. KPI-level verification of supporting evidence using a risk-based and judgmental sampling approach, including review of data from selected sites, functions, and data owners

Sampling was designed to provide reasonable assurance at the **individual KPI level**, taking into consideration inherent risk, estimation uncertainty, and data materiality.

The reporting boundary covers 100% of manufacturing operations contributing to BRSR Core KPIs.The reporting boundaries include three manufacturing facilities, one R & D Centre & one corporate office. The boundary includes manufacturing facility at Shamirpet (Hyderabad), Himatnagar (Gujarat), Silvassa and R & D Centre Bangalore. Set of on-site and remote verifications were conducted at -

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Onsite Verification

1. Bayer CropScience Limited, Survey no: 677 & 678, Lalgadimalakpet (Vill), Shamirpet, Telangana 500078, India for dates 23rd & 24th February 2026.
2. Bayer CropScience Limited, GIDC, Motipura, Himatnagar, Gujarat 383001, India for dates 16th & 17th March 2026

Remote Verification

1. Bayer CropScience Limited, Plot No. 1,4,5, Madhuban Industrial Estate, Rakholi, Silvassa, India for dates 25th March, 2026
2. Bayer CropScience Limited, 62/1 and 68/1,Thondebhavi Post,Kallinayakanahalli Village, Gowribidanur Taluk, Chikkaballa Karnataka, 561213, India for dates 30th March 2026.
3. Bayer CropScience Limited, Bayer House, Central Avenue, Hiranandani Estate , Thane 400607 for dates 30th March 2026

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, the current scope of assurance is limited to organizational (operational) boundary disclosures and does not include value chain KPIs. The organization is in the process of defining a phased roadmap for value chain inclusion in line with SEBI BRSR requirements. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claims through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with BCSL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports and financial figures are not assured under this engagement. BCSL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024)*. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims. This assurance statement has been prepared solely to meet the requirements of SEBI BRSR Core assurance and shall not be used or relied upon for any other purpose.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of BCSL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information (*Nine attributes as per Annexure I - Format of BRSR Core*) disclosed by BCSL. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of 'BCSL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by BCSL are complete and true.

Verification Methodology

TUV India Private Limited (TUVI) adopted a risk-based assurance methodology, which included understanding the ESG data systems of Bayer CropScience Limited (BCSL), identifying key risks, performing document reviews, conducting interviews, and verifying data samples. Sampling was judgmental and risk-based to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.

In doing so:
a) TUVI examined and reviewed documents, data, and other information made available by BCSL for the nine non-financial attributes as per Annexure I – BRSR Core format.
b) TUVI conducted interviews with key personnel, including data owners and decision-makers across functions.
c) TUVI performed sample-based reviews of the implementation of sustainability-related policies and data management processes (qualitative and quantitative).
d) Key assurance risks, including estimation risk, boundary definition risk, and data completeness risk, were identified and considered in determining the nature, timing, and extent of procedures.
e) Procedures included inquiries, analytical reviews, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
f) Sample selection and size were determined using professional judgment, considering the nature of disclosures, data availability, prior-year observations, and risk assessment.
g) TUVI reviewed adherence to BRSR reporting requirements.

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The sampling approach ensured representative coverage of key ESG disclosures. Major manufacturing locations contributing significantly to environmental KPIs were verified through onsite and remote assessments. Critical KPIs, including safety, emissions, and compliance-related indicators, were fully verified, while other KPIs were tested based on risk-based sampling.

Overall, the sampling approach included verification of approximately 80–90% of environmental KPIs, 100% of safety-related KPIs, and 70–80% of other ESG indicators, ensuring sufficient and appropriate evidence for reasonable assurance.
A structured KPI traceability framework has been established, linking each KPI to its data source, data owner, supporting evidence, and applicable control mechanisms. A detailed KPI Traceability Matrix is provided in Annexure X, mapping each KPI to source systems, responsible owners, validation controls, and documentary evidence to ensure full auditability."

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. Please refer para "**Independence and Code of Conduct**" below.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure I for the nine attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to deliver reliable assessments. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. BCSL has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. BCSL has established key data controls for BRSR reporting that are designed in accordance with its internal control framework. The operating effectiveness of these controls was not formally tested as part of this engagement. Accordingly, reliance was placed on the design of controls, and assurance procedures primarily relied on substantive testing to obtain sufficient and appropriate evidence.

The current BRSR Core framework audit indicates that the organization is already progressing towards incremental enhancements aimed at strengthening governance, process consistency, and stakeholder confidence.

These enhancements may be further strengthened through targeted process optimization and closer alignment of existing practices, representing practical opportunities for improvement. Such measures are incremental in nature and can be implemented within the current operational framework, without requiring significant capital investment or impacting shareholder value.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. BCSL refers to general disclosure to report contextual information about BCSL, while the Management & Process disclosures the management approach for each indicator (*Nine attributes as per Annexure I - Format of BRSR Core*).

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk- based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices. Based on the procedures performed and evidence obtained, TUVI concludes that, for each of the nine BRSR Core attributes, the disclosed information complies with BRSR Core requirements as per Annexure I for BRSR Core criteria.

BRSR complies with the below requirements

a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately. The BRSR disclosures have been subject to **internal governance processes**, including review by **senior management and relevant committees**, prior to publication, in line with applicable regulatory expectations.
b) Connectivity of information: BCSL discloses *Nine attributes as per Annexure I - Format of BRSR Core* and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
c) Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair

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representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.

d) Materiality: The material issues within nine attributes and corresponding KPI as per BRSR requirement are reported properly. Materiality was considered in planning and performing the assurance engagement. This included both **quantitative thresholds** (±5% for environmental indicators (e.g., emissions, energy, water) and ±3% for waste-related metrics, while ±2% thresholds were considered for safety and social indicators)) and **qualitative factors**, such as regulatory sensitivity, stakeholder relevance, and reputational impact. These considerations guided the nature, timing, and extent of assurance procedures

e) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.

f) Reliability and completeness: BCSL has established internal data aggregation and evaluation systems to derive the performance. BCSL confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.

g) Consistency and comparability: The information presented in the BRSR is on yearly basis. and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

TUVI confirms its independence in accordance with the ethical requirements of the IESBA Code, SEBI BRSR Core assurance expectations and its own Policy regarding Independence and Impartiality TUVI declares that during the reporting period:

a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to BCSL.
b. TUVI was not involved in the preparation of the BRSR or underlying data,
c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement. TUVI confirms that **no contingent fee arrangements** exist for this engagement and that the assurance fees are **not dependent on the outcome of the engagement**. Appropriate safeguards, including **independent technical review, internal quality checks, and adherence to independence policies** have been implemented to ensure objectivity and impartiality throughout the engagement.
TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with BCSL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited

MVBorekar

For and on the behalf of
TUV India Private Limited

TUV INDIA PRIVATE LIMITED TÜVINDIA

Date: 18/05/2026
Place: Pune, India
Project Reference No: 8124650059

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Annexure 1: TUVI has verified the below *Nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	**Key Performance Indicator (KPI)**
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored & Calculated
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider – renewable energy and IREC equivalent to grid electricity are purchased– Monitored & Greenhouse gas emissions (Scope 1 and Scope 2) have been calculated in accordance with the GHG Protocol Corporate Standard, using IPCC/DEFRA emission factors (latest available version), applied consistently across the reporting period.
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – GHG emission intensity has been calculated as (Scope 1 + Scope 2 emissions) divided by revenue from operations adjusted for Purchasing Power Parity (PPP). PPP conversion factors have been derived from internationally recognized
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Services- Monitored & GHG emission intensity has been calculated as (Scope 1 + Scope 2 emissions) divided by total output
Water footprint	Total water consumption (in kL) – Monitored using water flow meters and estimated wherever direct measurement is not possible
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services-Calculated
	Water Discharge by destination and levels of Treatment (kL) – Monitored using flowmeters & Calculated based on estimated values wherever direct measurement not possible. The organization has initiated site-level water risk assessment, including identification of water-stressed regions, and tracks water reuse and recycling practices as a percentage of total consumption.
Energy footprint	Total energy consumed in GJ – Calculated for all 5 locations
	% of energy consumed from renewable sources - In % terms - Monitored through PPA & Utility bills
	Energy intensity - GJ/ Rupee adjusted for PPP – Calculated
	Energy intensity - GJ/ Total output of Product or Services- Calculated
Embracing circularity - details related to waste management by the entity	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) – Monitored, Radioactive waste (F) – All type of waste are monitored
	Other Hazardous waste (G) – see the list below
	Paint Sludge, Chemical Sludge, Paint residue, Discarded Containers/barrel, Used Oil, Acid residue, Alkali residue, Process residues Silicone Waste, Chemical/paint cans, Spent Ion Exchange Resins, Chemical Sludge from ETP, Waste & Residues Containing Oil including oil filters, Glass wool – Monitored
	Other Non-hazardous waste generated (H) – see the list below
	Food waste, Garden waste, Paper/paper boards/ carton boxes, STP sludge, Wood, Glass, Ferrous, Non-Ferrous metal {Copper, Aluminium} , Release paper, waste tissue paper/garbage – Monitored
	Total waste generated (A +B + C + D + E + F + G + H) in MT. A reconciliation mechanism has been established to ensure consistency between total waste generated, recycled/recovered, and disposed quantities, ensuring completeness of waste reporting.
	Waste intensity MT / Rupee adjusted for PPP – Calculated MT / Total output of Product or Services-Not applicable and hence not reported
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated - Calculated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the co - In % terms – Monitored and calculated
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) 1. Number of Permanent Disabilities – Monitored 2. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored (Number of lost time injuries x 1,000,000) / Total man-hours worked, covering both employees and contract workforce, ensuring consistency with industry standards. 3. No. of fatalities – Monitored
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms – Calculated
	Complaints on POSH- The organization has | 1) Total Complaints on Sexual Harassment (POSH) reported – Monitored

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	established a structured POSH governance framework, including complaint reporting, internal committee review, investigation, and closure mechanisms, in compliance with applicable regulations.	2) Complaints on POSH as a % of female employees / workers – Monitored 3) Complaints on POSH upheld – Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored. Reportable data breach incidents are defined based on materiality thresholds, including unauthorized access, data loss, or cybersecurity incidents impacting customer data, in line with internal IT security policies	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases 2) Number of trading houses where purchases are made from 3) Purchases from top 10 trading houses as % of total purchases from trading houses 4) Sales to dealers / distributors as % of total sales 5) Number of dealers / distributors to whom sales are made 6) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 7) Share of RPTs (as respective %age) in – • Purchases • Sales • Loans & advances • Investments