

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity- **L24231TN1990PLC019053**
2. Name of the Listed Entity- **Caplin Point Laboratories Limited**
3. Year of incorporation- **1990**
4. Registered office address- **Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096**
5. Corporate address- **Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096**
6. E-mail- **compliance.officer@caplinpoint.net**
7. Telephone- **+91 04424968000**
8. Website- **www.caplinpoint.net**
9. Financial Year for which reporting is being done **April 01, 2024 to March 31, 2025**
10. Name of the Stock Exchange(s) where shares are listed- **BSE and NSE**
11. Paid-up Capital – **₹ 15,20,23,392**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report- **Mr Venkatram G, General Counsel & Company Secretary, Tel No. 044 24968000, Email: compliance.officer@caplinpoint.net.**
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its Consolidated Financial Statements, taken together) – **The Company had considered all the units of Caplin Point laboratories Limited (CPL) (except the unit located in Vizag which is not operational as of 31st March, 2025) and its Subsidiaries located in India - Caplin Steriles Limited (CSL) and Caplin One Labs Limited (COL). To align with the inclusion of COL in this year's report and also on the basis of certain change in methodology, recomputation etc, the figures of previous year i.e. 2023-24 have been restated wherever necessary.**

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and sale of pharmaceuticals	Pharmaceuticals and finished dose formulation	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Pharmaceuticals and finished dose formulation	21002	100%

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

Location	Number of plants	Number of offices	Total
National¹	3 Manufacturing Units and 5 R&D Centers	1 Corporate Office	9
International	The Company's overseas subsidiaries and overseas offices are not considered for the purpose of this reporting.		

¹Units that were yet to commence commercial operations have not been considered for the purpose of this report.

Registered Office of the Company

- Ashvich Tower, 3rd Floor, No. 3, Developed Plots Industrial Estate, Perungudi, Chennai-600096, Tamil Nadu

Manufacturing Units

- Caplin Point Laboratories Limited (CPL): No. 85/3, Suthukeny Viillage, Mannadipet Commune Panchayat, Puducherry 605502.
- Caplin Steriles Limited (CSL): No. 895&897, Sirupuzhalpettai, Gummidipoondi Taluk, Thiruvallur, Tamil Nadu 601201.
- Caplin One Labs Limited (COL): G44, G45, G46 in SIDCO Industrial Estate, Kakkalur, Thiruvallur, Tamil Nadu 602003

R & D Units

- CPL: No. 44, 8th Avenue, Domestic Tariff Area, Mahindra World City, Chengalpattu Taluk, Tamil Nadu – 603004.
- CPL: No. 95&96, 4th Floor, Road No. 9, ALEAP Industrial Estates, Gajularamaram Village, Qutubullapur Mandal, Hyderabad, Telangana – 500090.
- CPL: Module No. 307 & 308, 3rd Floor, TICEL Bio Park, Phase 2, CSIR Road, Taramani, Chennai, Tamil Nadu - 600113.
- CPL: Ashvich Tower, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.
- CSL: Ashvich Tower, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.

17. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States)	The Company's products are not marketed in India
International (No. of Countries)	55 ¹

¹The list of countries includes countries where Company is in the process of registering its products.

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

100% of the products are meant for export market.

c. A brief on types of customers

CPL follows a unique business model of taking its products directly to the retailers and wholesalers through its Subsidiaries located in Guatemala, Ecuador, El-Salvador, Nicaragua, Honduras and Colombia. In Africa, CPL markets its products through its channel partner. CPL exports the products to these Subsidiaries/ Channel Partner who in turn supply it in the markets where they are situated. CSL exports its products to customers in regulated markets like the US, Canada, Australia etc and also through its direct Subsidiary in the US Caplin Steriles USA Inc. COL caters predominantly to the markets catered by CPL

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES¹						
1.	Permanent (D)	2155	1637	75.96%	518	24.04%
2.	Other than Permanent (E) ²	783	375	47.89%	408	52.11%
3.	Total employees (D + E)	2938	2012	68.48%	926	31.52%
WORKERS						
4.	Permanent (F)	1811	1316	72.67%	495	27.33%
5.	Other than Permanent (G)	783	375	47.89%	408	52.11%
6.	Total workers (F + G)	2594	1691	65.19%	903	34.81%

¹The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020. Contract workers are considered under other permanent category of employees and workers.

²The Company engages trainees on the same terms as permanent employees of the Company. Hence, they are not considered for the purpose of calculation under Other than permanent employees category.

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F) ¹	2	2	100%	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	2	2	100%	Nil	Nil

¹Shows the count of workers as per Industrial Relations Code, 2020.

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	20 ¹	2	10.00%
Key Management Personnel	9 ²	2	22.22%

¹Director holding common directorship in CPL, CSL and COL are counted thrice for the purpose of this report. Similarly, in case a KMP is occupying that position in more than one Company, the same is counted more than once.

²Ms S Rukmani was a KMP in CSL till 30th January, 2025 and she was considered for the purpose of counting the number of women as KMP.

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees¹	34.95%	23.50%	32.52%	27.9 %	22.7%	26.9%	35.33%	30.39%	34.59%
Permanent Workers	-	-	-	-	-	-	-	-	-

¹The Turnover rate of the permanent employees includes the turnover rate of permanent workers since the definition of employees under Industrial relations code 2020 includes those covered under the definition of workers.

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)**21. (a) Names of Holding / Subsidiary / Associate companies / Joint Ventures**

S. No.	Names of Holding / Subsidiary / Associate companies / Joint Ventures (A) ¹	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity / subsidiaries	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Caplin Steriles Limited	Subsidiary	99.999%	Yes
2.	Caplin One Labs Limited (formerly known as Caplin Onco Limited)	Subsidiary	100%	Yes
3.	Argus Salud Pharma LLP	Subsidiary (LLP)	99.90%	No
4.	Caplin Point Far East Limited	Subsidiary	100%	No
5.	Caplin Point (S) Pte Ltd	Subsidiary	100%	No
6.	Caplin Point Laboratories Colombia SAS	Step down subsidiary	100%	No
7.	Caplin Point El Salvador, S.A. DE C.V.	Step down subsidiary	100%	No
8.	Drogueria Saimed de Honduras S.A	Step down subsidiary	100%	No
9.	Neoethicals CIA. LTDA Ecuador	Step down subsidiary	100%	No
10.	Neo Ethicals S.A. Nicaragua	Step down subsidiary	100%	No
11.	Nuevos Eticos Neo Ethicals S.A. Guatemala	Step down subsidiary	69%	No
12.	Sunsole Solar Private Limited	Associate of Caplin Steriles Limited	28.01%	No
13.	Caplin Steriles USA Inc.	Step down subsidiary	100%	No

¹All the step down subsidiaries except Caplin Steriles USA Inc. are the subsidiaries of Caplin Point Far East Limited – Hong Kong. Caplin Steriles USA Inc. is a subsidiary of Caplin Steriles Limited. Neoethicals Chile SpA, Chile and Triwin Pharma S.A DE C.V, Mexico were the two Subsidiaries acquired through Caplin Point Far East Limited – Hong Kong after 31st March, 2025.

VI. CSR Details

22. Whether CSR¹ is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes

1. Turnover (₹ Crores): 752.41 /-
2. Net worth (₹ Crores): 1700.93/-

¹Since CSL and COL are not obligated for CSR spending for the year 2024-25, only the figures pertaining to CPL has been considered.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) ⁴	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders ¹	Yes	16	3 ³	Nil	19	1	Nil
Employees and workers ²	Yes	55	12	Nil	49	6	Nil
Customers	Yes	46	Nil	Nil	12	Nil	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	Yes	Nil	Nil	Nil	Nil	Nil	Nil

¹The Company follows the regulations and circulars issued by SEBI with respect to addressing of investor complaints and there is no specific policy in this regard. The Company has appointed M/s. Integrated Registry Management Services Private Limited to receive and dispose of complaints from shareholders in a time bound manner.

²The complaints from employees and workers mainly pertain to Health & Safety (received through Safety Committee meetings), Working Conditions and terms of employment related issues which were taken up and closed on timely manner. Two cases pertain to ongoing litigation by/ or against employees/ workers in judicial/ quasi-judicial forums. Most of the complaints were actually suggestions for improvements which were taken up and resolved. Complaints which are pending as of the close of Financial Year has been resolved subsequently.

³The complaint by shareholders which is shown as pending at the end of FY 24-25 were subsequently resolved in the Q1 FY 2025-2026 and One Complaint is pending which pertains to a matter which is under investigation by enforcement agencies.

⁴Some of the policies are internal in nature and hence has not been posted in the website though it provides for effective redressal of the relevant complaints. Policies that are available for external stakeholders are given in the Company's website at <https://www.caplinpoint.net/index.php/corporate-governance/>.

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

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

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the Risk / Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications)
1	Serving the Bottom of the Pyramid at affordable price	Opportunity	<p>The cornerstone of our business model differentiation has been taking medicines closer to the end Consumers who are underserved. This approach has led to the sustained growth of revenues and bottom line while also ensuring that the 'bottom of the pyramid' is served well with affordable medicines.</p> <p>As we expand into more geographies, achieving the same degree of closeness to end Consumers that we were able to achieve in our present markets will present a significant opportunity for sustained business growth while also ensuring that our core value remains intact - addressing the needs of the bottom of the pyramid in newer markets.</p>	–	<p>Positive.</p> <p>Reaching the end Consumers who are at the bottom of the pyramid in newer markets and offering quality medicines at affordable price will ensure the continuation of the robust business growth and, thereby, the financial performance that we were able to achieve so far.</p>
2	Promoting Diversity	Opportunity	<p>Promoting a diverse workforce enhances organizational resilience while creating an atmosphere of fairness towards underrepresented sections of the society. Towards this, the Company had recognized the importance of ensuring significant representation to women in the workforce and ensuring that they are upskilled and properly equipped in performing various roles in our manufacturing units. Also, since majority of these women are from the local area of operations, they constitute a pool of committed human resource.</p>	–	<p>Positive.</p> <p>Reduced attrition due to creation of a committed and well-equipped women workforce from the local area of operations will optimize recruitment costs and avoid frequent need for training due to higher employee turnover.</p> <p>Also, promoting organizational resilience will enable the Company to successfully navigate adverse events or circumstances.</p>

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the Risk / Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications)
3	Social License to Operate	Opportunity	<p>The growing footprint of the group in terms of projects under development in various locations across Tamil Nadu, Andhra Pradesh and Puducherry presents a significant opportunity to engage with the local stakeholders and ensure that their voices are heard and their concerns are incorporated into the Company's strategic planning.</p> <p>Some of the projects that involve 'red category' operations under the environmental norms requires incorporating environmental best practices as well as ensuring that the Company treats the local community and other stakeholders fairly. Acceptance of the local community enables creation of shared value by fostering equity, health, education and sustainability.</p>	--	<p>Positive.</p> <p>Strong Social License to Operate will create trust among the stakeholders and enhance corporate credibility in the eyes of investors.</p>
4	Risk of Non Compliance with Regulatory requirements	Risk	<p>With the expanding presence of our business, the responsibility to ensure compliance with the applicable laws, that are both specific to the Pharmaceutical sector as well as the general laws applicable to any business, assumes utmost significance.</p>	The Company implements measures to both adapt and mitigate risks arising due to evolving Compliance requirements.	<p>Negative.</p> <p>Non-compliance may have detrimental effects, such as financial loss and loss of reputation.</p>

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the Risk / Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications)
			Newer requirements of the geographies where we are venturing combined with the various local statutory requirements presents a key risk where any deviance results in significant penalties as well as reputation loss for the Company.	Adapting is done by evaluating the specific actions to be taken by the Company to comply with the requirements including change in business processes, upgrading/ modifying operating procedures to meet compliance requirements and evaluating Compliance risks as part of the Risk Management process of the Company. Mitigating involves a strategy of identifying all applicable Acts, utilising technology for managing and reporting compliances, obtaining assurance of compliance through internal sources like internal compliance audits/ verifications and external sources like Internal Audit verifications, drawing down an action plan for remedying non-compliances and escalating significant instances of non-compliances to appropriate levels for remedial action.	

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the Risk / Opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the Risk or Opportunity (Indicate Positive or Negative implications)
5	Risk of engagement with value chain partners who do not share the vision of sustainable development and environmental goals	Risk	Due to the nature of business, Company needs to engage with diverse range of value chain partners. To ensure that those who form the part of the value chain are in line with the manufacturing standards, environmental goals and sustainability objectives of the Company is a complex task. But, the risk of deviation in any part of the value chain will have significant impact on both the sustainability and business performance of the Company.	The Company follows a strategy of contractually enforcing key sustainability goals through its sourcing contracts with the value chain partners and also by way of reference to the code of business ethics in the purchase orders issued to vendors. The Company is also subject to similar covenants in contracts with its Customers in regulated markets which specify explicit measures to be taken to comply with the environmental goals and sustainability objectives. These covenants are tracked for performance to avoid breach.	Negative. Risk of violation by value chain partners will have both sustainability and business impact. Breach of contractual terms with customers may lead to claims.
6	Renewable Energy	Opportunity	Renewable energy usage results in meeting the sustainability objectives of the Company by reducing the Company's carbon foot print. It also results in tangible financial benefit like cost saving.	--	Positive. Reduction in overall indirect emissions and energy cost.
7	Preventing counterfeit medicines	Risk	The growing mix of branded generics and other products that bear the registered trademarks of Caplin combined with the geographical expansion of our business presents a significant risk of proliferation of counterfeit products. This not only erodes the brand value of the products but also presents a significant public health risk.	The Company is actively pursuing a multi-pronged strategy of registering the key trademarks in the respective countries where there are plans to expand the business, combined with active market surveillance and taking stringent legal measures wherever counterfeiting is identified.	Negative Counterfeiting erodes brand credibility and presents a significant downside in business growth. Also, the mitigating measures involve significant financial expenditure in the form of enforcement and legal expenses.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	N	Y	Y	N	Y	Y

Note: While some of the principles are not specifically covered by the policies of the Company, these principles are embedded in various policies of the Company. For e.g., the principle that Business should responsibly influence public and regulatory policy is broadly indicated in the Company's Code of Conduct and Business Ethics. Likewise, many of the principles are covered under various policies of the Company instead of a single policy document.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	N	Y	Y	N	Y	Y

Note: Majority of the Policies are approved by the Board and are posted on Company's website, while few policies that have a bearing on the principles were approved by MD/ COO of the Company which are made available to all the internal stakeholders.

c. Web Link of the Policies, if available	All the policies that were approved by the Board are available on the Company's Website https://www.caplinpoint.net/index.php/corporate-governance/ . The same set of policies apply for the Subsidiaries of the Company.								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes, the Company's policies incorporate necessary procedures wherever necessary and in case the policies do not provide for the procedures, the same are covered under relevant Standard Operating Procedures (SOP).								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes. The policies like the Code of Conduct and Business Ethics, Whistle blower Mechanism etc. are applicable to value chain partners which is enforced through contractual clauses.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustees) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> ➤ WHO Good Manufacturing Practice (GMP) ➤ US FDA GMP ➤ ISO 9001:2015 Quality Management System certificate ➤ ISO/ IEC 27001:2022 Information Security certificate ➤ Philippines FDA ➤ Accredited for BA/BE study by CDSCO (Central Drugs Standard Control Organization) India ➤ ISP Chile ➤ ANVISA Brazil ➤ INVIMA Columbia ➤ COFEPRIS Mexico ➤ Main Pharmaceutical Inspectorate (GIF), Poland 								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>The Company will strive to achieve specific targets in the following areas:</p> <ul style="list-style-type: none"> ➤ Ensuring being closer to the end consumers by setting up units/ offices/ Subsidiaries to support market expansion. ➤ Ensuring Zero Discharge in all the projects currently under development and transparency in disseminating pollution data to local community. ➤ Prioritizing women empowerment by engaging rural women in the locality of our operations and upskilling and equipping them for handling various operations at the manufacturing units. ➤ Extending advanced and affordable healthcare to people in the Gummidipoondi area and beyond through fully operationalizing all the services at Caplin Point Meenakshi Hospital. ➤ Ensuring a safe and healthy workplace for employees. ➤ Increasing the use of renewable energy so that it is used more than the traditional sources of energy. ➤ Integration of value chain partners in all the sustainability and social initiatives of the Company. 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> ➤ Measures were implemented to display the pollution data to the local community by way of display boards at the entrance of respective factories. ➤ COL had implemented Zero Liquid Discharge mechanism at the Kakkalur factory and the projects under construction include budgets for zero liquid discharge and other environment friendly mechanisms. ➤ CSL had invested additional funds in a new renewable energy Company, Thangamman Renewable Energy Private Limited to enhance access to clean energy. Due to this, at the end of the Financial Year, out of the total energy utilized by the Company significant portion of energy comes from solar power. ➤ The Company had successfully commissioned the Caplin Point Meenakshi Hospital after the end of FY 25 and has finalized plans to fully operationalize all the healthcare facilities in the Hospital during FY 26. ➤ The Company had supported medical treatment of underprivileged people from local community by sponsoring their treatment in quality healthcare facilities. ➤ Contractual terms have been introduced obligating contract manufacturers and other vendors of the Company to follow sustainable and socially responsible practices as part of their business and which covers all the principles. ➤ The Company is in the process of implementing more mechanisms during the current year to meet its environmental, social and governance objectives which shall be presented in the subsequent reports. 								

Disclosure Questions

P 1

P 2

P 3

P 4

P 5

P 6

P 7

P 8

P 9

Governance, leadership and oversight

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

During the year under review, Caplin Group has taken substantial steps to make its operations environmental friendly and to ensure that the society at large is positively impacted by its operations. The new unit of COL that was operationalized at the end of 2023-24 had completed its first full year of operations and measures like Zero Liquid Discharge (ZLD) implemented at the facility had seen its full utility. Also, the new projects that are ongoing are envisaged in a way that are least intrusive to the environment while adhering to all environmental standards.

On contributing to the society, the most important initiative of Caplin Group in the form of setting up state-of-the-art Hospital-cum-diagnostic center in Gummidipoondi, Chennai (near the CSL unit) under CSR initiative almost reached fruition with operation of the Hospital commencing after the end of FY 2025. This Hospital will serve as hallmark of free/affordable healthcare in the region and is expected to cater to the bottom of the pyramid, as has been the case with the Group's business operations as well.

As a proof that Caplin's ESG initiatives are not just about ensuring compliance but also about incorporating sustainability in decision making process and strategy, the upcoming projects of the Group, which are elaborated in detail elsewhere in the report, will have inbuilt mechanisms to ensure zero liquid discharge, best in class energy efficient equipments and machineries and adequate green cover. Regarding our value chain, though we continue to extend the Code of Conduct and Business Ethics, Whistle Blower mechanism etc. to value chain partners through contractual clauses, it has been a challenge to verify implementation, which we plan to address by gradually integrating key value chain partners into the ESG reporting framework of Caplin Group.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility	Name: Dr Sridhar Ganesan, Managing Director																	
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.	No. All sustainability issues are handled by the existing Committees/ Board.																	
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	All review of performance against the policies and follow-up action is carried out by the Managing Director of the Company who in turn apprises the Board about any remedial steps to be taken in case of deviation. These reviews are carried out once in a Financial Year.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company fully complies with all the statutory rules and regulations applicable to it.																	
11. Has the entity carried out independent assessment/of the working of its policies by an external agency ? (yes/No). If Yes, provide name of the agency	No. However, The Internal And Secretarial Auditors Of The Company Assess/ Evaluate Adherence To The Compliances Applicable Under Various Statutes As Well The Company's policies approved by the Board and the findings are reported to the Audit committee/Board.																	

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	-	-	-	No	-	-	No	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	No	-	-	No	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	No	-	-	No	-	-
It is planned to be done in the next Financial Year (Yes/No)	-	-	-	No	-	-	No	-	-
Any other reason (please specify)	While some of the principles are not specifically covered by the policies of the Company, these principles are embedded in various policies of the Company. For e.g., the principle that Business should responsibly influence public and regulatory policy is broadly indicated in the Company’s Code of Conduct and Business Ethics. Likewise, many of the principles are covered under various policies of the Company instead of a single policy document.								

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

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

Segment	Total Number of Training and Awareness Programmers held ⁴	Topics/ Principles covered under the training and its impact	% age of persons in respective Category covered by the awareness Programmers
Board Of Directors		<ul style="list-style-type: none"> ➤ The Independent Directors, at the time of their appointment, are adapted with the organization set-up of the Company, the functioning of various divisions, the Company’s market shares and the industry, control processes, governance mechanism and any such relevant information for the purpose of familiarization – 100% ➤ The Company also provide regular updates on the latest amendments to the various regulations – Corporate Laws, Environmental Regulations, Labour Laws and such other Statutes as may be applicable to the Company – 100% 	
Key Managerial Personnel		<ul style="list-style-type: none"> ➤ As a part of the Board process specified above, all Key Managerial Personnel of the Company were given training on all the policies that impinge upon sustainability and social responsibility – 100% 	
Employees other than BOD and KMPs/ Workers	234	Employees and workers underwent comprehensive training during the year, covering diverse areas such as workplace safety, emergency preparedness, environmental management, technical operations, regulatory compliance, and ethical conduct.	100%

Segment	Total Number of Training and Awareness Programmers held ⁴	Topics/ Principles covered under the training and its impact	% age of persons in respective Category covered by the awareness Programmers
Workers	234	These included induction and awareness sessions, fire safety and first aid training, chemical handling and hazardous waste management, equipment operation protocols, and Standard Operating Procedures for handling specialized pharmaceutical products.	100%

⁴Both employees and workers were provided wide-ranging training in areas which will enhance health & safety and sustainable practices. The training programs considered include training based on online modules which employees were required to go through and confirm.

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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

Not Applicable.

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

Though the Company does not have a separate anti -corruption and bribery policy, its Code of Conduct and Business Ethics and the whistle-blower policy covers substantially the processes against corruption and bribery. The Company discourages all forms of Corruption, Bribery and Kick-backs, whether directly by the employees or through any consultants/ third parties. The Company believes in acting in accordance with the highest standards of ethics, integrity and morality. Corruption on the part of those who are associated with the Company means inducing or gratifying any authority or statutory body, through means that are illegitimate, immoral, or incompatible with ethical standards. As per the Code of Conduct and Business Ethics, corruption includes any form of bribery, gift, kickback, hospitality and entertainment, political contribution, improper performance or abstinence from duty for any financial professional or any personal gain. The Company prohibits all employees and associates from offering or

accepting any undue monetary or other advantage to any person or persons. In case any public official seek illegal gratification from the Company, the same shall be reported to the Managing Director and the Chief Operating Officer by the concerned Employee dealing with the said official for determining the further course of action under relevant Law.

More details about the policy can be had from the link <https://www.caplinpoint.net/wp-content/uploads/2021/07/Code-of-Conduct-Business-Ethics.pdf>. The same policy is applicable for all its Subsidiaries located in India.

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

	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

The Company did not receive any complaints in relation to conflict of interest.

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.

Since there were no complaints in relation to conflict of interest or corruption, corrective action does not arise.

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

	FY 2024-25	FY 2023-24
Number of days of account payables	118	143

9. Openness of business

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

Parameters	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	8.49 %	7.77%
	b. Number of trading houses where purchases are made from	352	316
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	58.99%	54.02%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	59.37%	62.53%
	b. Number of dealers / distributors to whom sales are made	63	50
	c. Sales to top 10 dealers / distributors as % of totals sales to dealers / distributors	92.69%	94.58%
Shares of RPTs in	a. Purchases	0.1%	0.4%
	b. Sales	40.63%	37.47%
	c. Loans and advances	97.70%	98.20%
	d. Investments	30.28%	36.42%

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

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

	Details of Improvements in environment and social Impacts	FY 2024-25	FY 2023-24
R&D	<ol style="list-style-type: none"> 1. Installation of Clean Room Panels that reduce product wastes, promotes energy efficiency by preventing contamination related batch failures, ensures hygienic workplace and product safety 2. Installation of Dehumidifier that reduces material wastes caused due to moisture, enhances energy efficiency and promotes employee health and product integrity 	18.91%	Nil
Capex	<p>FY 2024-25</p> <ol style="list-style-type: none"> 1. Installation of ETP utilities - reduces waste discharge 2. Installation of Energy Management System (EMS) - enhances energy efficiency 3. Installation of Chillers - enhances energy efficiency 4. Installation of Glove Port Integrity Tester - reduces process waste generation thereby reducing reprocessing and improving energy efficiency 5. Installation of Portable Particle Counter - supports process waste reduction thereby improving energy efficiency and also improves occupational health and safety. <p>FY 2023-24</p> <ol style="list-style-type: none"> 1. Installation of briquette boiler instead of traditional boilers - reduces utilization of fossil fuels 2. Installation of water cooled chiller – promotes energy efficiency 3. Purchase of EV vehicles - reduces consumption of fossil fuel 4. Installation of Clean Room Panels - reduces product wastes, promotes energy efficiency by preventing contamination related batch failures, ensures hygienic workplace and product safety 5. Installation of ETP – in the new facility of Caplin One Labs Limited 6. Installation of Fire Safety Systems – promotes occupational health and safety 	1.13%	7.1%

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?

The Company has a process of contractual enforcement of sustainability principles with key vendors so that the inputs sourced by the Company are manufactured by those key vendors adhering to sustainability principles which includes the following:

- Compliance with all Statutory norms labour, health, safety, environment and ethical standards
- Zero tolerance towards corruption, fraud, bribery and other unethical conduct
- Prohibition of Child Labour and protection of human rights
- Equal opportunities and no discrimination on the basis of gender, race, age, caste etc
- Protection of environment.
- Safe and healthy workplace
- The Company uses recyclable packaging materials for all finished products intended for export. This includes the use of paper-based cardboard for secondary packaging and recyclable materials such as aluminum blisters and PET bottles for primary packaging. This reduces the environmental footprint of the Company's exported products and aligns with its commitment to sustainable packaging.

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.

Since exports account for the entire turnover of the Company and the exports are made specifically through the overseas subsidiaries which are not part of the BRSR reporting for the current year, specific measures cannot be provided for Plastics and Medical/ Hazardous Wastes generated as a result of such exports. However, the following details are available with respect to plastic waste/ e-waste/ hazardous and other wastes that are generated and disposed within India:

- Hazardous waste is disposed of through authorized disposal facilities under long term agreements.
- E-waste is given for recycling through authorised e-waste Recyclers. Since the quantity of E-waste is not significant, instead of long-term agreements, the same is disposed off using authorised vendors on case-to-case basis.
- Bio-medical waste, which is a critical component of the waste generated, is disposed through authorised recyclers under long term agreements.
- Plastic Wastes are being disposed under arrangements through recyclers who also handle hazardous and other wastes.

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. Since the Company's significant source of plastic waste generation is through export of products, EPR is not applicable for those wastes. However, as an importer of goods/ materials that contain plastic components/ wrapped in plastic materials and also for the negligible quantity of plastic wastes that is disposed locally, the Company has obtained EPR registration under the new guidelines issued by the Ministry of Environment on Extended Producer Responsibility for Plastic Waste. COL, which has commenced operations at the end of the year 2023-24 is in the process of obtaining EPR Registration as on 31st March, 2025.

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

1. a. Measures for 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 Employees¹											
Male	1637	1637	100%	1637	100%	0	0	0	0	634	38.73%
Female	518	518	100%	518	100%	518	100%	0	0	295	56.95%
Total	2155	2155	100%	2155	100%	518	24.03%	0	0	929	43.11%
Other than Permanent Employees											
Male	375	375	100%	375	100%	0	0	0	0	55	14.67%
Female	408	408	100%	408	100%	408	100%	0	0	43	10.54%
Total	783	783	100%	783	100%	408	52.11%	0	0	98	12.52%

¹The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

b. Measures for 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	1316	1316	100%	1316	100%	0	0	0	0	583	44.30%
Female	495	495	100%	495	100%	495	100%	0	0	294	59.39%
Total	1811	1811	100%	1811	100%	495	27.33%	0	0	877	48.43%
Other than Permanent Workers											
Male	375	375	100%	375	100%	0	0	0	0	55	14.67%
Female	408	408	100%	408	100%	408	100%	0	0	43	10.54%
Total	783	783	100%	783	100%	408	52.11%	0	0	98	12.52%

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

	FY 2024-25	FY 2023-24
Cost Incurred on well-being measures as a % of total revenue of the Company (this includes amount spent by the Company towards canteen & food expenses, staff welfare measures, training fees, staff insurance and transportation facilities)	0.75%	0.85%

2. Details of retirement benefits offered to workers & employees, for Current Financial Year & Previous Financial Year: ESI; PF; Gratuity; others, please specify.

Benefits	FY 2024-25 ¹			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.91%	100%	Y	99.94%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	33.82%	40.14%	Y	35.24%	40.22%	Y
Others – please specify	-	-	-	-	-	-

¹The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020. Only Direct employees & workers have been considered for the purpose of this table.

3. Accessibility of workplaces

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

The Company maintain suitable facilities and infrastructure for persons with disabilities to enable them to effectively discharge their duties in the establishment. We aim to ensure that our physical infrastructure (buildings, furniture, facilities and services in the building/campus) adheres to the accessibility standards given in the Harmonized Guidelines and Space Standards for Barrier Free Built Environment for Persons with Disabilities and Elderly Persons, 2016 and the National Building Code, 2016. In case of facilities that were constructed before the coming into effect the said Code, steps shall be taken to ensure Compliance. Any new facility that is built, renovated, leased or rented is being evaluated for compliance with accessibility standards at different stages of the building construction and employees facing accessibility issues are provided with dedicated support by way of a reporting mechanism to HR head/ Managing Director. COL's new facility became operational during 2023-24 and which are under construction are designed to be inclusive and accessible for persons with disabilities, in line with the Company's broader commitment to create an equitable and barrier-free workplace.

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 equal opportunity policy is adopted and approved by the Board of Directors.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work	Retention Rate ¹	Return to work	Retention Rate
Male	NA	NA	NA	NA
Female	78.57%	64.29%	78.57%	54.55%
Total	78.57%	64.29%	78.57 %	54.55%

¹While calculating the retention rate for the year, the Company has considered those women employees/ workers who joined back in the year 2023- 24 after their maternity leave and have completed one year of service during the year 2024-25. The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in like with the definition of the respective terms under Industrial Relations Code 2020.

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

	YES/NO (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes.
Other than Permanent Workers	<ul style="list-style-type: none"> ➤ The Company has a comprehensive portal comprising all the Codes and Policies applicable to employees and third parties to give awareness of the grievance redressal mechanism. The said portal also has guidance on how to raise any grievance for the employees and third parties. ➤ The units have constituted Health & Safety Committees which has wide representation from all employees/ workers. The Committee conducts regular meetings and inspections to identify any unsafe, unhealthy work conditions and also receives grievances from employees/ workers for time bound resolution. All the grievances are recorded along with action plan in the Health & Safety Committee minutes/ reports. ➤ All the units have constituted Internal Complaints Committee under the Prevention of Sexual Harassment Policy. Any grievances from women employees are handled as per the Policy. ➤ The Company's whistle-blower policy covers all employees and workers (including contractual/fixed term and casual) of the Company, whether engaged on part time or full time basis. Under the whistle-blower policy, a dedicated Ethics Committee looks into all complaints and grievances of employees/ workers with regard to any violation of the Company's policies, codes and statutes applicable to its operations. A dedicated e-mail ID ethics@caplinpoint.net/ ethics@caplinsteriles.net has been created to receive and address all grievances and complaints.
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the Listed Entity:

Though the Company does not discriminate against employees/ workers who participate in associations/ unions, no such associations/ unions are in existence.

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of Union or Associations (D)	% (D / C)
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	FY 2024-25 ¹					FY 2023-24				
	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	1637	1237	75.57%	1237	75.57%	1528	1270	83.11%	1270	83.11%
Female	518	475	91.69%	475	91.69%	359	304	84.67%	304	84.67%
TOTAL	2155	1712	79.44%	1712	79.44%	1887	1574	83.41%	1574	83.41%
Workers²										
Male	1316	1110	84.35%	1110	84.35%	1215	1025	84.36%	1025	84.36%
Female	495	466	94.14%	466	94.14%	304	253	83.22%	253	83.22%
TOTAL	1811	1576	87.02%	1576	87.02%	1519	1278	84.13%	1278	84.13%

¹The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020.

²Only direct employees & workers have been considered.

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

Category	FY 2024-25 ¹			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1637	1637	100%	1528	1528	100%
Female	518	518	100%	359	359	100%
TOTAL	2155	2155	100%	1887	1887	100%
Workers						
Male	1316	1316	100%	1215	1215	100%
Female	495	495	100%	304	304	100%
TOTAL	1811	1811	100%	1519	1519	100%

¹ Only direct employees & workers are considered. Also, the performance evaluation cycle of the Company commences from October of each year and applicable only to those who have joined to the month of June of that year. The count of employees given in this table includes the count of workers in line with the definition of the respective terms under Industrial Relations Code 2020.

10. Health and safety Management

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes. The Company has implemented occupational health and safety management system across its facilities. Our Environment, Health and Safety policy applies to all R&D Units and Manufacturing units.

Manufacturing Units have implemented unit specific EHS policy which is aligned with the operations and processes of the unit and in line with Occupational Health & Safety objectives. All the Manufacturing units have Health & safety Committees that prioritizes the resolution of any grievances and implementation of any suggestions regarding health & safety. The Committee encourages the employees & workers to come forward and record their grievances and suggestions in a fear free atmosphere. The Company has robust fire safety and detection system to address fire risks and in case of any fire incident, the same shall be notified immediately through SMS to the concerned supervisors. All the units are equipped with fire hydrants, automatic sprinkler systems and centralized fire alarm and public addressing systems.

Our Health and safety management system comprises of the following -

i. Written Instructions and safe work procedures:

In all our manufacturing units, EHS policy and procedures have been placed in designated areas in both local language and in English for providing clear safety instructions to the employees.

ii. Trainings

Employees on all levels receive appropriate safety trainings and necessary refresher trainings. Some of the trainings conducted are:

- Chemical safety, handling and spillage response training
- Safety management training along with mock drill
- Fire alarm & emergency response training
- Incident and Accident reporting training
- Personal Protective equipment training
- Environmental awareness training
- Occupational health training
- Biological materials handling training
- Disaster Management and Business Continuity Plan training
- Other training programs specific to unit's operational requirements

iii. Identifying hazards and managing risk

iv. Health and safety committee meetings

v. Emergency preparedness drills- the Company has site- specific emergency response plan policy that outlines the responsibilities of ERT members in case of fires, chemical spills, power outages

vi. Inspection of premises, equipment, workplaces & work practices

vii. Comprehensive maintenance contracts for all emergency systems like fire protection system

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

The creation of a safer and healthier workplace depends on the identification of hazards, the evaluation of risks connected with those hazards, and the effectiveness assessments of management measures. For routine activities in both R&D and Manufacturing operations risk assessments such as lab related hazards and process risk related assessment are carried out at regular intervals and before starting any new activity. Assessments carried out includes-

- Qualitative risk assessment – (QCERA) Qualitative Chemical Exposure Risk Assessment
- Quantitative risk assessment – (HIRA) Hazard Identification Risk Assessment
- Safety inspection and walkthrough observations of the site including corrective and preventive actions identification
- Comparing and updating SOPs (Standard Operating Procedures) as per the safety standards
- Internal Audits
- Safety Committee meetings
- Availability of Material Safety Data Sheet

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

Yes. Mechanism for incident/near miss incident reporting, investigation and implementation of appropriate corrective measures has been implemented in all the units. Training regarding emergency preparedness and emergency evacuation plan is being given to the employees from time to time along with personal protective equipment and emergency contact details.

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

Currently, the Company extends non-occupational medical and health care services to employees and workers in tie-up with hospitals and clinical labs where the employees/ workers will be permitted to take periodic health check-ups.

11. Details of safety related Incidents

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) ¹	Employees	Nil	Nil
	Workers	0.15	Nil
Total recordable work-related injuries ²	Employees	Nil	Nil
	Workers	8	2
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

¹There was only one Injury during the FY 2024-25 with loss time.

²Recordable work related injuries has been taken to include injuries that are both reportable and non-reportable (first aid cases) under the Factories Act, 1948.

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

Company has established mechanisms to ensure the safe and healthy working environment for its employees. EHS policy has been implemented in line with our business objectives and compliance obligations. The measures taken by the Company to ensure health and safety at the workplace are as follow:

- Permit to work system: In manufacturing units, permit-to work system is used to ensure that work is done safely and efficiently. Permits for work execution are prepared by an authorized person (both the issuer and the receiver). Based on safety officer clearance, the work shall be initiated in the work place.
- Qualitative risk assessment – (QCERA) Qualitative Chemical Exposure Risk Assessment
- Quantitative risk assessment – (HIRA) Hazard Identification Risk Assessment
- Environment Monitoring and Display boards at place to monitor the emissions, discharge and waste generation
- Standard operating Procedures
- Elaborate change management process
- Safety Committee meetings
- Pre-start up safety review
- Safety inductions before commencement of new activity
- Process specific trainings
- The Company conducts National Safety day programs to promote awareness about workplace safety.
- The Company provides Personal protective equipment to protect the employees from various exposures

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

	FY 2024-25			FY 2023-24		
	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 ¹	53	10	Nil	48	5	Nil
Health & Safety	0	0	Nil	0	0	Nil

¹The above Complaints were collected during the course of Safety and other Committee meetings where the employees/ workers participate. Many of the complaints were actually suggestions for improvements which were taken up and resolved.

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties) ¹
Health and safety practices	100%
Working Conditions	100%

¹Assessments were carried out by statutory authorities as part of their regular site visits and also by Internal Auditors who regularly cover compliance with statutory requirements as part of their audit.

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.

Manufacturing units have implemented incident management and reporting systems. All incidents are thoroughly investigated for root causes and trainings are provided to employees/ workers to remediate the root causes so that the incidents do not recur. Similarly, for near misses, there are procedures in place to highlight them, investigate and remediate. Initial and periodic inspections of the workplace are carried out to identify new or recurring hazards. Also, regular trainings are conducted with respect to safety and controlling measures about new or recurring hazards. Adequate information on safe work place are made available throughout the units through sign boards and other mechanisms.

PRINCIPLE 4: Business should respect and be responsive to all its stakeholders

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

Company engages with a broad range of stakeholders in its day to day business. The Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified by the Company, on the basis of risks and opportunities they present to the Company, are: Employees, Investors, Vendors, Patients, Regulators and Local Communities.

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

Stakeholder Group	Whether identified as vulnerable & Marginalized Group (Yes/No)	Channel of communication	Frequency of Engagement (Annually/Half Yearly / Quarterly/ others)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Employees	No	Through regular meetings, dedicated employee portal, projects or operations reviews; one-on-one discussions, video/ audio conferences; counselling.	Annually and need based.	Career Management and Growth Prospects, Learning opportunities, compensation structure, building a safety culture and inculcating healthy & safe work practices.
Investors	No	Through Annual Report, Company website, Press Releases, interview by Key Managerial Personnel, Investor Presentations and earnings call. Based on interests received from various investors/ analysts, the Company arranges plant visits to investors/ analysts.	Quarterly and annually.	Financial & operational performance, Business sustainability, Strategy, update on key projects undertaken, communicating growth plans and understanding shareholders expectation.
Regulators	No	Through audits, filing of statutory records & participation in consultative process.	Quarterly, Half-yearly, Annually and need based.	Ensure 100% compliance to all laws and participation in policy making initiatives to drive cross-industry sustainability.

Stakeholder Group	Whether identified as vulnerable & Marginalized Group (Yes/No)	Channel of communication	Frequency of Engagement (Annually/Half Yearly / Quarterly/ others)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Vendors	No	Through site inspections/ visits, mails & calls.	Annually and need based.	Stronger partnerships, driving sustainability in value chain, product quality, ethical conduct and fair business practices.
Patients	Yes	Through direct presence in the markets and last mile connectivity through distributors, representatives and pharmacists.	Regular.	Reaching out to bottom of the pyramid customers with quality products at affordable cost and better availability.
Local Communities	Yes	Through community interactions.	Annually and need based.	Ascertaining the impactful projects that can be taken up as part of the CSR initiatives.

Principle 5: Business should respect and promote Human Rights

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 2024-25 ^{1&2}			FY 2023-24		
	Total (A)	No. employees / workers Covered (B)	% (B / A)	Total (C)	No. employees / workers Covered (D)	% (D / C)
Employees						
Permanent	2155	2155	100%	1887	1887	100%
Other than permanent	783	783	100%	738	738	100%
Total Employees	2938	2938	100%	2625	2625	100%
Workers						
Permanent	1811	1811	100%	1519	1519	100%
Other than permanent	783	783	100%	738	738	100%
Total Workers	2594	2594	100%	2257	2257	100%

¹The Company has provided training to its employees and workers on prevention of sexual harassment during the year. In addition, as part of the induction program for new joiners, the Company provides a comprehensive overview of the human rights policy and awareness of human rights issues and how to avoid them. The Company also regularly communicates with the employees on human rights issues like ensuring equality, avoiding child labour by posting the relevant policies in the website and in other conspicuous places etc.

²The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

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

Category	FY 2024-25 ¹					FY 2023-24				
	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	2155	0	0	2155	100%	1887	0	0	1887	100%
Male	1637	0	0	1637	100%	1528	0	0	1528	100%
Female	518	0	0	518	100%	359	0	0	359	100%
Other than Permanent	783	0	0	783	100%	738	0	0	738	100%
Male	375	0	0	375	100%	353	0	0	353	100%
Female	408	0	0	408	100%	385	0	0	385	100%
Workers										
Permanent	1811	0	0	1811	100%	1519	0	0	1519	100%
Male	1316	0	0	1316	100%	1215	0	0	1215	100%
Female	495	0	0	495	100%	304	0	0	304	100%
Other than Permanent	783	0	0	783	100%	738	0	0	738	100%
Male	375	0	0	375	100%	353	0	0	353	100%
Female	408	0	0	408	100%	385	0	0	385	100%

¹The count of employees given in this table (for both permanent and other than permanent employees) includes the count of workers (both permanent and other than permanent workers) in line with the definition of the respective terms under Industrial Relations Code 2020.

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
BOD ¹	-	-	-	-
KMP ³	5	56,37,612	2	11,08,746
Employees other than Directors and Key Managerial Personnel	316	11,21,028	23	4,95,264
Workers ²	1316	3,61,986	494	2,40,696

¹All Non-Executive Directors are paid only sitting fees. MD/WTD has been considered as part of KMP.

²Only permanent workers have been considered for the purpose of the calculation of median remuneration/ salary/ wages.

³Ms Rukmani, who was a KMP of CSL till 30th January, 2025 has been considered for the purpose of this working.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total Wages ¹	13%	12%

¹Only permanent employees and permanent worker's data has been taken in to consideration for calculating the data for this table.

5. 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.

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

The Company has constituted an Ethics Committee comprising of the following officials:

- i. Managing Director
- ii. Chief Operating Officer
- iii. Chief Financial Officer
- iv. General Counsel & Company Secretary
- v. Head - Human Resources

The Ethics Committee has the following role in respect of any human rights violation issues reported to it:

- i. Conduct the enquiry in a fair and unbiased manner.
- ii. Ensure complete fact-finding.
- iii. Maintain strict confidentiality.
- iv. Decide on the outcome of the investigation, whether an unethical activity has been committed and if so by whom
- v. Decide on the appropriate course of action - suggested disciplinary action, including dismissal, and preventive measures.
- vi. Minute Committee deliberations and document the final report.
- vii. Submit a report to the Audit Committee regarding the effective functioning of the Whistle-blower mechanism, at such intervals as the Committee may specify which shall not be more than six months.

Apart from the Ethics Committee, the Company also has Internal Complaints Committee for addressing Sexual Harassment issues as per Statutory procedure.

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

	FY 2024-25			FY 2023-24		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 (Posh)	NIL	NIL
Complaints on Posh as a % of female employees/workers	NIL	NIL
Complaints on Posh upheld	NIL	NIL

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

The Company has procedure for safeguarding whistle blower from discrimination and harassment. Complainants are protected and no action by way of discrimination, harassment, victimization, suspension, reduction or discontinuation or any other unfair employment practice like threat or intimidation or termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like will be adopted against any employee or third-party on account of his or her making such Complaint.

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

Yes. The Company had incorporated the human rights components in key agreement with vendors and suppliers. Also, the Company is subject to various ESG requirements under the contracts it has with its customers.

11. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties for)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others –	100%
1) Health & Safety	
2) Working Conditions	

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

No corrective actions were necessary.

Principle 6 Business should respect and make efforts to protect and restore Environment**1. Details of total energy consumption (in Megajoules) and energy intensity**

Parameter	FY 2024-25	FY 2023-24
From Renewable Sources		
Total electricity consumption (A)	4,15,54,530.00	2,95,34,644.80
Total fuel consumption (B)		-
Energy consumption through other sources (C)		-
Total energy consumption from renewable sources (A+B+C)	4,15,54,530.00	2,95,34,644.80
From Non -Renewable sources		
Total Electricity Consumption (D)	6,81,78,549.60	6,64,24,702.79
Total fuel Consumption (E)	9,06,13,684.50	8,05,26,809.55
Energy Consumption through other sources (F)		-
Total energy consumed from non-renewable sources (D+E+F)	15,87,92,234.10	14,69,51,512.33
Total energy consumed from (A+B+C+D+E+F)	20,03,46,764.10	17,64,86,157.13
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) - MJ/Rupees	0.01	0.02
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) - MJ/USD	0.22	0.42
Energy intensity in terms of physical output - MJ/MT	90,128.17	55,312.42

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

2) Energy intensity is calculated taking into consideration CPL and COL energy consumption and production units. Injectables and syrups manufactured by CSL are excluded since their measurement units are not comparable with other production output.

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

No, The Company does not have any site classified as a *Designated Consumer (DC)* under the *Performance, Achieve and Trade (PAT)* Scheme of the Government of India.

3. Disclosures related to water

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	41,761.35	47,261.00
(iii) Third party water	16,205.03	11,705.78
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	57,966.38	58,966.78
Total volume of water consumption (in kilolitres)	22,296.02	22,203.78
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - KL/Rupees	0.0000012	0.0000024
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) - KL/USD	0.000024	0.00053
Water intensity in terms of physical output - KL/MT	7.59	8.46

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

2) Water intensity is calculated taking into consideration CPL and COL water consumption and production units. Injectables and syrups manufactured by CSL are excluded since their measurement units are not comparable with other production output.

4. Provide following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iii) Seawater	-	-
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-

Parameter	FY 2024-25	FY 2023-24
(iv) Sent to Third parties	-	-
- No treatment	1,689.93	1,827.00
- with treatment - Primary and Secondary Treatment	1,781.93	1,366.00
(v) Others - Gardening, Toilet Flushing and Ticel Bio park common facility		
- No treatment	4,000.00	2,730.00
- With treatment –Primary, Secondary and Tertiary	28,198.50	30,840.00
Total water discharged (in kilolitres)	35,670.36	36,763.00

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

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

Yes, the new unit of COL has implemented a robust Zero Liquid Discharge (ZLD) system with a capacity of 125 KLD to ensure complete recycling and reuse of wastewater within the facility. The effluent generated from various processes is first treated in the Effluent Treatment Plant (ETP), and the treated water is used as feed for three-stage Reverse Osmosis (RO) units. The permeate from RO-1 is reused in the cooling towers, while its reject is passed to RO-2, and RO-2 reject is further treated in RO-3. The final reject from RO-3 is sent to a forced evaporator, where water is evaporated and recovered, and the resulting salt is collected and sent to an authorized hazardous waste vendor. This salt is then converted into alternative fuel for use in cement plants. Additionally, the sludge from the primary settling tank is sun-dried and also sent to the same authorized vendor for conversion into alternative fuel. Meanwhile, the sludge from the secondary settling tank is utilized as bio-manure for gardening within the premises. Through this integrated and closed-loop approach, COL ensures zero discharge to the environment and supports sustainable waste and water management.

Similarly, the project under construction in Thervoy Kandigai by COL incorporates full implementation of ZLD mechanism.

In the other units currently under operation, the Company's water management and treatment practices are meticulously organized across its various units, each employing tailored strategies to ensure efficient treatment and reuse of water, thus minimizing environmental impact and supporting sustainability goals.

Amaris (CRO)

Source and Collection: Trade effluent from the bio-analytical laboratory is collected in a designated solvent waste storage area. This area is routinely inspected to ensure safety and compliance.

Primary Treatment: Involves the removal of suspended solids and organic matter, followed by chemical treatment where lime is used for pH control. Chemical coagulants (Alum) and flocculants (polyelectrolytes) are added to facilitate the aggregation and settling of fine particles.

Secondary Treatment: The treated effluent undergoes solar evaporation using concrete solar beds, effectively reducing liquid waste through natural processes.

CPL R&D (Ticel Bio-Park)

A centralized treatment plant is operated by TICEL Bio Park to serve the entire building.

CPL R&D (Hyderabad)

The unit is equipped with 10 KL tanks specifically for storing liquid waste. Pre-treatment processes are not conducted here; instead, once the tanks are full, the effluent's pH is tested, and adjustments are made if necessary before contacting the IDPL for collecting/treating the effluents. Wastewater Management: Domestic wastewater from the facility is discharged directly into drains after pH adjustment, ensuring the effluent complies with regulatory pH ranges.

Head Office, CPL R&D, CSL R&D – (Perungudi)

This location utilizes a 2 KLD Effluent Treatment Plant (ETP) and a 20 KLD Sewage Treatment Plant (STP).

ETP Process: The effluent is treated through collection, flocculation, settling, biological treatment, and filtration, with treated water being reused for gardening and flushing.

STP Process: The Fluidised Bio Reactor system treats sewage by aerating and settling it, followed by filtration and disinfection. The treated water is reused for non-potable purposes, and the bio sludge is used as manure.

CSL Manufacturing Unit (Gummidipoondi)

This unit employs a multi-stage Effluent Treatment Plant (ETP) that includes primary (chemical), secondary (biological), and tertiary (filtration and disinfection) treatment processes. Sewage Treatment: The facility's Sewage Treatment Plant (STP) also follows a biological treatment process. Reuse of Treated Water: The final treated effluent consistently meets Tamil Nadu Pollution Control Board (TNPCB) standards and is reused for gardening, helping to conserve water and enhance greenery within the facility.

CPL Manufacturing Unit (Puducherry)

ETP Mechanisms -The effluent from various production processes (e.g., OSD, suppositories, liquid orals) is collected in a 130 KL influent storage sump. It undergoes flocculation and pH stabilization, primary settling, bioreactor treatment, secondary settling, and final clarification and filtration. The treated water is then passed through a Reverse Osmosis (RO) system, with the permeate being used for utility purposes.

STP Mechanisms- Domestic effluent is screened, aerated, and settled before undergoing multiple filtration stages. The treated sewage is stored and repurposed for gardening, thus minimizing the discharge of untreated wastewater into the environment.

6. Detail of Air emissions by the entity

Parameter	Unit	FY 2024-25	FY 2023-24
NOx	mg/Nm ³	3,940.31	4,588.07
SOx	mg/Nm ³	457.23	272.34
Particulate matter (PM)	mg/Nm ³	734.97	658.26
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – CO	mg/Nm ³	2,221.04	1,018.74
Others – Non-Methane Hydrocarbon	mg/Nm ³	72.50	134.00

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

The external assessment in CPL Manufacturing Unit (Puducherry) was conducted by Chennai Metex Lab Pvt. Ltd. In CPL R&D (Hyderabad) Unit, the assessment was carried out by Global Enviro Labs, which is certified by MOEF&CC and NABL. For the other units CSL Manufacturing Unit (Gummidipoondi), Amaris (CRO) Unit, Head Office, CPL R&D, CSL R&D- (Perungudi) unit, and COL Manufacturing Unit (Kakkalur) EHS 360 Labs Pvt. Ltd. performed the independent assessment.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	7,502.51	6,321.42
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	13,768.28	13,211.13
Total Scope 1 and Scope 2 emissions per rupee of turnover	<i>Metric tonnes of CO₂ equivalent/Rupees</i>	0.0000011	0.0000021
Total Scope 1 and Scope 2 emissions intensity per rupee of Turnover adjusted for Purchase Power Parity (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	<i>Metric tonnes of CO₂ equivalent/USD</i>	0.000023	0.000047
Total scope 1 and scope 2 emission intensity in terms of physical output	<i>Metric tonnes of CO₂ equivalent/MT</i>	14.13	8.05

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

2) Emission intensity is calculated taking into consideration CPL and COL emissions and production units. Injectables and syrups manufactured by CSL are excluded since their measurement units are not comparable with other production output.

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

Yes, The Company has undertaken a range of energy-efficiency, fuel-use optimization, and renewable energy integration projects across its manufacturing facilities. These initiatives contribute to significant GHG emission reductions and demonstrate its strong commitment to sustainable manufacturing practices.

1. CPL Manufacturing Unit (Puducherry)

- i. Automation through BMS Integration:** The activation of the Building Management System (BMS) has automated the regulation of chilled and hot water supply to Air Handling Units (AHUs), based on ambient room conditions. This has eliminated manual interventions and resulted in a minimum 10% reduction in operational costs related to chiller and steam-based hot water systems.
- ii. Utility Equipment Optimization Aligned with Production:** Utility equipment operating schedules have been synchronized with actual production planning, leading to significant electricity savings across the facility.
- iii. Dehumidifier Efficiency Enhancement:** Dehumidifier operations were optimized to match production schedules. Additionally, transitioning from steam-based to electric heating in select units led to reduced steam demand and lower Light Diesel Oil (LDO) consumption in boilers.
- iv. Installation of Variable Frequency Drives (VFDs) in AHUs:** Five AHUs in the Injectable section were upgraded with Variable Frequency Drives (VFDs), replacing conventional starters. This enabled demand-based speed regulation, delivering approximately 10% energy savings in power consumption.

2. CSL Manufacturing Unit (Gummidipoondi) Unit:

i. Process Heating and Cooling Optimization:

- (a) **Condensate Recovery Enhancement:** Improved condensate recovery processes to maximize heat reuse, thereby lowering overall fuel consumption in steam systems.
- (b) **Chiller System Upgrade:** Replaced an existing 14 TR brine chiller with a new 25 TR brine chiller designed to more accurately meet process cooling demand, resulting in improved energy efficiency for in-process equipment.

ii. Lighting System Efficiency:

Lighting Retrofit: Upgraded lighting infrastructure by replacing 60 conventional CFL fixtures (36W each, total 2160W) with 60 high-efficiency LED fixtures (20W each, total 1200W), achieving substantial energy savings without compromising illumination quality.

iii. Equipment and Motor Efficiency Improvements

- (a) **High-Efficiency Motors:** Installed IE3-rated high-efficiency motors for Air Handling Units (AHUs) across Line-05, Line-06, and the warehouse in Phase-02. All spare motors are also IE3-rated, ensuring long-term energy performance consistency.
- (b) **Boiler Efficiency and Emission Reduction:** Installed advanced bag filter systems on both 3-ton and 6-ton boilers to reduce particulate emissions. Integrated Variable Frequency Drives (VFDs) with the forced draft motors of the same boilers to optimize motor speed and reduce energy consumption.

iv. Compressed Air System Optimization:

- (a) **Air Storage Enhancement:** Introduced a new 5,000-liter air storage tank to stabilize pressure and reduce compressor cycling, thereby enhancing system efficiency.
- (b) **Distribution Network Interlinking:** Connected the compressed air distribution systems between Phase-1 and Phase-2 to enable optimized utilization of air compressors across both phases.

v. Renewable Energy Adoption:

Solar Power Integration: Continued utilization of solar energy alongside the Tamil Nadu Electricity Board (TNEB) grid, contributing to increased use of renewable energy sources and decreased reliance on conventional electricity.

3. COL-Manufacturing Unit

In alignment with WHO TRS 1010, Annex 2 guidelines for non-sterile product manufacturing environments, COL has implemented targeted energy conservation and resource recovery measures in its Oral Solid Dosage (OSD) manufacturing operations. These initiatives contribute to reduced energy consumption and support the Company's broader environmental sustainability goals.

- i. **Air Handling Unit (AHU) Power Conservation Initiative Guideline Reference:** As per WHO TRS 1010, Annex 2 "Where no manufacturing activity is taking place, AHUs should be switched off to conserve power."
- ii. **Implementation Strategy:**
 - (a) Conducted power shutdown and environmental recovery validation studies.
 - (b) AHUs are now programmed to be activated 180 minutes prior to production, ensuring necessary environmental parameters (temperature, RH, particulate levels) are restored.
 - (c) A comprehensive risk assessment was conducted, with outcomes deemed acceptable.
- iii. **Operational Impact:** Out of 20 AHUs installed at the facility, 16 AHUs are now switched off during non-operational hours. The remaining 4 AHUs continue to operate 24/7, servicing critical areas such as:
 - (a) Product storage zones
 - (b) Warehouse and logistics areas

This initiative not only aligns with good manufacturing practices (GMP) but also significantly reduces the facility's energy footprint, contributing to its GHG reduction targets for FY 25.

9. Provide detail of the waste Management by the entity

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	41.51	29.92
E-waste (B)	1.06	3.05
Bio-medical waste (C)	50.84	54.21
Construction and demolition waste (D)	-	-
Battery waste (E)	-	14.27
Radioactive waste (F)	-	-
Other Hazardous waste including residues & waste, chemical sludge, off specification products, used or spent oil, date expired products, spent solvent etc. (G)	73.98	106.91

Parameter	FY 2024-25	FY 2023-24
Other Non-hazardous waste generated (H).	183.57	134.80
Total (A+B + C + D + E + F + G + H)	350.96	343.16
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - MT/Rupees	0.000000018	0.000000037
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - MT/USD	0.00000038	0.0000082
Waste intensity in terms of physical output - MT/MT	0.14	0.10
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste-Plastic, E-waste, Non- hazardous and Hazardous waste		
(i) Recycled -Used oil, spent solvent, plastic waste, E-waste, Category 5.1, Category 33.1 and Category 28.6, Carton Boxes	60.15	69.25
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	60.15	69.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic, Biomedical waste, Hazardous waste, Non-Hazardous waste		
(i) Incineration - Biomedical waste, Date expired products	50.56	53.59
(ii) Landfilling - Chemical sludge, Biomedical waste - Chemical sludge, Biomedical waste	0.38	1.47
(iii) Other disposal operations- Disposed to Alternate fuel resources facility (AFRF) for pre-processing and to use the same in cement industry. Chemical sludge and off specified products	68.18	98.91
(iv) Other disposal operations - Disposal to third party (Plastic, Non-Hazardous, E-waste and Battery waste)	171.52	119.93
Total	290.65	273.89

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

2) Waste intensity is calculated taking into consideration CPL and COL waste generation and production units. Injectables and syrups manufactured by CSL are excluded since their measurement units are not comparable with other production output.

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

The Company has implemented a comprehensive and Compliant waste management system across all its units to ensure the safe handling, segregation, storage, and disposal of various waste streams in an environmentally responsible manner. All the wastes are handled in accordance with Hazardous and Other Wastes (Management and Transboundary Movement) Rules, Bio-Medical Waste Management Rules, E-Waste Management Rules, Batteries Waste Management Rules and Plastic Waste Management Rules. A standardized procedure for managing both liquid and solid waste has been established, which includes proper waste segregation according to standard guidelines. The Company has successfully diverted most of the waste generated at its facilities to authorized recyclers and vendors, ensuring that both hazardous and non-hazardous waste

is managed efficiently. Hazardous waste, such as spent solvents, is provided to authorized recyclers; chemical solid waste and spent oil are sent to recycling facilities; used batteries are returned to manufacturers on a buy-back basis; e-waste is sent to recyclers or returned to manufacturers; and biomedical waste is sent to authorized recyclers. For non-hazardous waste, paper waste is sent to authorized vendors for recycling, and plastic waste is sent to recyclers. In the FY 25, the Company had enhanced the disposal of hazardous waste through an Alternate Fuel Resource Facility (AFRF) to reduce landfill use and incineration, thus minimizing land contamination and air pollution. In AFRF, hazardous waste is pre-processed and then used as fuel in cement factories, further enhancing the Company's commitment to sustainable waste management.

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:

The Company generally refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. In case of projects that are coming up in industrial zones, the projects are ensured to be covered under the environmental approvals/ clearances obtained by the respective industrial zones. This strategic alignment underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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

N/A. In accordance with the Ministry of Environment, Forest & Climate Change (MoEF) guidelines, the industry/operations are exempt from the requirement to furnish environmental clearance or undergo an Environmental Impact Assessment (EIA).

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 law / regulations / guidelines.

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

1. a. Number of affiliation with trade and Industry Chamber/Associations

The Company is member of total 8 trade and industry chambers/ associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Drug Manufacturers Association	National
2	Pharmaceuticals Manufacturers Association of Tamil Nadu	State
3	Pharmaceutical Export Promotion Council	National
4	Federation of Indian Exports Organization	National

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
5	Confederation of Indian Industries	National
6	PDMA – Pondicherry Drug Manufactures Association	State
7	Hindustan Chamber of Commerce	National
8	Tamil Nadu Chamber of Commerce	State

- 2. Provide detail of the corrective action taken or underway on any issues related to anti- competitive conduct by the entity based on adverse orders from regulatory authorities: Company has not been in any issue related to anti – competitive conduct.**

No such instance during the Financial Year.

Principle 8 Businesses should promote inclusive growth and equitable development

- 1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial Year.**

Not Applicable

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

Not Applicable

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

The Company interacts with local community on a regular basis through formal and informal communication channels.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	14.50%	13.40%
Sourced directly from within the district and neighbouring districts	29.50%	29.00%

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

Location	FY 2024-25	FY 2023-24
Rural	60%	63%
Semi Urban	4%	4%
Urban	No Unit in urban	No Unit in urban
Metropolitan	36%	33%

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

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

In markets like Latin America, the Company primarily exports the pharmaceutical products it manufactures to its Subsidiaries situated in multiple countries in the region. In few countries, the Company operates through channel partners. In both these cases, the teams in the Subsidiaries are tasked with the responsibility of gathering any grievances from the consumers and receive their complaints and communicate it to the Company for speedy redressal. The Company has a standard policy and procedure of dealing with all such consumer complaints in a time bound manner. In the regulated markets, the receipt and redressal of any consumer complaint is handled as per contractual provisions with the front end partners. Since the Company has now established a front-end entity in the United States in the form of Caplin Steriles USA Inc, the said front-end entity is expected to actively work with healthcare service providers in the US and end consumers to monitor and resolve complaints.

For handling market complaints from Regulated markets also Standard Operating Procedures are in place through Quality Assurance department, Regulatory Affairs department and external Pharmacovigilance team.

In both the cases, the Quality Assurance department is responsible for receiving, logging, initiating investigation, selection of the cross functional team, completing investigations, notifying relevant stakeholders as need be (as per the customer quality agreement terms), implementation of corrective and preventive actions, responding to complainant and maintain the product complaint files.

The external Pharmacovigilance team shall be responsible to investigate complaints related to Adverse Drug Reaction / Adverse Drug Events and provide a report on the investigation to the head Regulatory Affairs. For the purposes of investigation, respective customer helps or external pharmacovigilance services may be utilized. The scope of services of Pharmacovigilance team shall encompass all the deliverables coming under Individual Case Safety Reporting processing (ICSR processing), as follows:

- Literature screening activity
- Case Processing services consisting of:
 - a. Triage, Case Processing, Quality Review & Medical Review and expedited reporting.
 - b. Literature search, analysis and reporting of literature cases.
- Aggregate Reports: Development Safety Update Report (DSURs), Quarterly Periodic Adverse Drug Experience Reports (PADERs) and Periodic Safety Update Reports (PSURs)/ Periodic Benefit Risk Evaluation Reports (PBRERs).
- Clinical overviews (COs).
- Signal Management and Signal reports.
- Risk Management Reports.
- Call Centre Management Support

Regulatory Affairs department shall be responsible to assess the impact from the regulatory aspect and also responsible for field alert / notification to respective health authority/qualified persons for critical failures related to complaint handling.

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

	As a percentage of total turnover
Environment and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

3. Number of consumer complaints in respect of the following

	FY 2024-25		Remarks	2023-24		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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber Security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of Essential Services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
other	46	Nil	Nil	12	Nil	Nil

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

	Number	Reason of recall
Voluntary recalls	-	--
Forced recalls	--	--

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

The Company has Personal Data Protection and Privacy Policy which provides the framework for the cyber security risks related to the data privacy. The policy is available at the link at <https://www.caplinpoint.net/index.php/corporate-governance/>.

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.

Apart from the product recall which was detailed in Point No. 4, there were no other instances of product recall/ quality issues/ privacy or cyber security breach requiring corrective action as at the end of the Financial Year. There was also no penalty levied or action taken by regulatory authorities on safety of products/ services. All remedial actions were taken to avoid recurrence of the product recall.