

Business Responsibility & Sustainability Report – FY24

Section A: General Disclosure

I. Details of the Listed Entity

| | | |
|----|--|--|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L63993WB1983PLC036030 |
| 2 | Name of the Listed Entity | Emami Limited |
| 3 | Year of incorporation | 1983 |
| 4 | Registered office address | Emami Tower, 687, Anandapur, E.M. Bypass, Kolkata 700107 |
| 5 | Corporate address | |
| 6 | Email | contact@emamigroup.com |
| 7 | Telephone | +91-33-66136264 |
| 8 | Website | www.emamilttd.in |
| 9 | Financial year for which reporting is being done | FY 2023-2024 (April 2023 to March 2024) |
| 10 | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange of India Ltd (NSE), Bombay Stock Exchange (BSE) |
| 11 | Paid-up Capital | Rs. 43.65 crores |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Name: Mr. Sandeep Kumar Sultania Tel: +91-33-66136264 Email: investors@emamigroup.com |
| 13 | Reporting boundary | Standalone basis |
| 14 | Name of Assurance Provider | <ul style="list-style-type: none"> • Det Norske Veritas (DNV) Assurance for all Manufacturing units on the following: <ul style="list-style-type: none"> » ISO 9001: Quality Assurance » ISO 14001: Environmental Assurance » ISO 45001: Occupational Health and Safety Assurance • Energy Audit for Amingaon unit by Senergy Consultant Pvt. Ltd. • Energy Audit for Pacharia unit by IIT Guwahati |
| 15 | Type of Assurance Obtained | ISO 9001; ISO 14001; ISO 45001 |

II. Product/Services

16. 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 | Marketing and Manufacture of FMCG products | Engaged in the manufacture and selling of consumer goods like hair care products, healthcare products, and skin care products | 100% |

17. 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 | 'Ayurvedic' or 'Unani' pharmaceutical preparation | 21003 | 84% |
| 2 | Cosmetics and toiletries | 20237 | 15% |

III. Operations

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

Emami Limited carries out its operations through its Head Office in Kolkata, 4 regional offices, 1 R&D Lab, 6 manufacturing units, and depots across 24 states in India.

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|---------------|
| National (No. of States) | Pan India |
| International (No. of Countries) | 60+ Countries |

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

In FY 2023-24, exports contributed to 4.9% of the total Standalone Revenues of the Company

c. A brief on types of customers

Our products cater to almost all urban and rural consumers through 5.1 million outlets across India, with a target customer base spanning all ages, genders, and socio-economic groups. We operate across general trade, modern trade, E-commerce, Quick Commerce marketplaces, and pharmacy platforms through dedicated channels and also through our own Exclusive business outlets & D2C portals.

IV. Employees

20. Details as of the end of the Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|------------------------------|--------------|--------------|---------------|------------|---------------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES | | | | | | |
| 1 | Permanent (D) | 2,111 | 1,901 | 90.05% | 210 | 9.95% |
| 2 | Other than permanent (E) | 57 | 53 | 92.98% | 4 | 7.02% |
| 3 | Total employees (D+E) | 2,168 | 1,954 | 90.13% | 214 | 9.87% |
| WORKERS | | | | | | |
| 4 | Permanent (F) | 1,178 | 951 | 80.73% | 227 | 19.27% |
| 5 | Other than permanent (G) | 2,434 | 1,805 | 74.15% | 629 | 25.84% |
| 6 | Total workers (F+G) | 3,612 | 2,756 | 76.30% | 856 | 23.69% |

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) | 6 | 5 | 83% | 1 | 17% |
| 2 | Other than permanent (E) | - | - | - | - | - |
| 3 | Total employees (D+E) | 6 | 5 | 83% | 1 | 17% |

| S. No. | Particulars | Total (A) | Male | | Female | |
|----------------------------------|--------------------------|-----------|---------|---------|---------|---------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4 | Permanent (F) | 3 | 3 | 100% | - | - |
| 5 | Other than permanent (G) | - | - | - | - | - |
| 6 | Total workers (F+G) | 3 | 3 | 100% | - | - |

Note: Definition of employee cluster is as under:

- Permanent Employees include regular employees who are on the company's payroll
- Other than Permanent Employees include retainers and consultants
- Permanent Workers include those workers who are on the company's payroll
- Other than Permanent Workers are Contractual workers engaged through a 3rd party on their payroll
- Trainees and Apprentices are not included in the Workforce

21. Participation/Inclusion/Representation of women:

| Particulars | Total (A) | No. and percentage of Females | |
|---------------------------|-----------|-------------------------------|--------|
| | | No. (B) | % (C) |
| Board of Directors | 16 | 4 | 25.00% |
| Key Management Personnel* | 7 | 1 | 14.29% |

* Comprises of Vice Chairman, Managing Director, Whole-time Directors, Chief Financial Officer and Company Secretary

22. Turnover rate for permanent employees and workers:

| | FY2023-24 (Turnover rate in current FY) | | | FY2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year before the previous FY) | | |
|--------------------|--|--------|--------|---|--------|--------|--|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent employee | 17.21% | 17.24% | 17.22% | 19.60% | 21.10% | 19.80% | 17.90% | 17.30% | 17.80% |
| Permanent workers | 3.92% | 0.87% | 3.35% | 4.00% | 4.60% | 4.10% | 3.00% | 3.80% | 3.10% |

V. Holding, Subsidiary, and Associate Companies (including JV)

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

| S. No. | Name of the holding/ subsidiary / associate companies / joint ventures | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % Of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|---|
| 1 | Emami Bangladesh Ltd. | Wholly Owned Subsidiary | 100% | The subsidiary and associate companies do not participate in the Business Responsibility initiatives of the listed Company. They conduct their initiatives applicable to them based on local laws |
| 2 | Emami Lanka (Pvt. Ltd.) | | 100% | |
| 3 | Emami International FZE | | 100% | |
| 4 | Emami Overseas FZE | | 100% | |
| 5 | Creme 21 Gmbh | | 100% | |
| 6 | Emami International Personal Care LLC | | 100% | |
| 7 | Emami Rus (LLC) | Step Down Subsidiary | 99.99% | |
| 8 | Pharma Derm SAE Co | Step Down Subsidiary | 90.60% | |

| S. No. | Name of the holding/ subsidiary / associate companies / joint ventures | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % Of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 9 | Brillare Science Pvt. Ltd. | Wholly Owned Subsidiary | 100.0% | |
| 10 | Helios Lifestyle Pvt. Ltd. | Subsidiary | 50.40% | |
| 11 | Tru Native F & B Pvt Ltd | Associate | 20.65% | |
| 12 | Cannis Lupus Services India Pvt Ltd | Associate | 30.00% | |
| 13 | Axiom Ayurveda Pvt Ltd | Associate | 26.00% | |
| 14 | Axiom Food & Beverage Pvt Ltd | Associate | 26.00% | |
| 15 | Axiom Packwell Pvt Ltd | Associate | 26.00% | |

VII. CSR Details

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

(ii) Turnover – Rs. 2921.57 Cr

(iii) Net worth – Rs. 2382.37 Cr

VIII. Transparency and Disclosure Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web link for grievance redress policy) | FY 2023-24 | | | FY 2022-23 | | |
|---|--|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks |
| Communities | Yes | - | - | - | - | - | - |
| Investor (other than shareholders) | NA | - | - | - | - | - | - |
| Shareholders | Yes https://www.emamilttd.in/investors/investors-services/ | 2 | - | - | 3 | - | - |
| Employees and workers | Yes | 2 | - | - | 1 | - | - |
| Customers | Yes | 277 | - | - | 494 | - | - |
| Value chain partners | Yes | 4 | - | - | - | - | - |
| Other (Specify) | NA | - | - | - | - | - | - |

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Positive or negative financial implications |
|--------|---------------------------------------|--|--|--|--|
| 1 | Waste Management and Circular Economy | Risk and Opportunity | <ul style="list-style-type: none"> Stringent regulations by the government around waste management We strive to promote a circular economy in our operations Emami's increased focus on R&D and innovation can lead to higher utilization of eco-friendly and/or recycled packaging options | <ul style="list-style-type: none"> Continuous sustainable efforts toward waste reduction, segregation, and disposal system Initiated a Pilot Project of Recycling of ETP waste in collaboration with Assam State Pollution Control Board Usage of Post-Consumer Recycled (PCR) plastics in our packaging Emami Ltd complies with the Plastic Waste Management Rule 2016 and its subsequent amendments, ensuring that waste collection plans align with the Extended Producer Responsibility (EPR) plan submitted to the CPCB. In the fiscal year 2023-24, the company achieved 100% EPR responsibility, aiming for Plastic Waste Neutrality and surpassing expectations by incorporating post-consumer recycled (PCR) materials in both primary and secondary packaging. | <p>Positive – a) Herbal waste generated at our manufacturing sites is converted into manure and utilized as an organic fertilizer</p> <p>Consumers are becoming more aware of the environmental impact of the products they buy, and they are more likely to support companies that prioritize sustainability.</p> <p>b) Using Post-Consumer Recycled plastics (PCR) over virgin plastic, can save on costs, increase profits, lower carbon footprint, and improve relations with customers.</p> <p>Negative – The government has enacted environmental and waste management regulations that promote the recycling of generated waste. Failure to comply with these regulations can result in fines, legal action, and damage to the company's 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 | Positive or negative financial implications |
|--------|------------------------------------|--|---|--|---|
| 2 | Water and Effluents | Risk | <ul style="list-style-type: none"> A growing population and the effects of climate change have disrupted traditional water sources. Hence, water being a finite resource will pose a risk to our operations | <ul style="list-style-type: none"> Reduction in groundwater extraction at all our manufacturing facilities through technological intervention We continuously take targets to achieve the ETP treated water parameters exceeding the permissible limit, thus, moving on our journey towards water stewardship at all our manufacturing facilities We are transitioning towards Zero Liquid Discharge (ZLD) at our sites Rainwater harvesting system to recharge groundwater | <p>Neutral – No positive or negative financial implication is foreseen shortly. We are making continuous efforts for better water management in our system</p> |
| 3 | Energy Management & Climate Change | Risk and Opportunity | <ul style="list-style-type: none"> Increase in temperature and excessive heat due to global warming and erratic rainfall have caused a deep impact on the cultivation of herbs Higher fuel/energy costs due to enhanced regulatory stringency and fuel supply/ demand imbalance have led to an increase in the cost of electricity Increasing concerns about energy intensity & climate change | <ul style="list-style-type: none"> We have installed solar panels as renewable sources of energy at three of our facilities – <ul style="list-style-type: none"> » Pacharia Unit: 1 Mega Watt Capacity » Masat Unit: 200 KW Capacity » Dongari Unit: 320 KW Capacity We are transitioning towards other alternative forms of energy like Piped Natural Gas (PNG) and Bio-briquettes to increase the usage of cleaner fuels We are evaluating to collaborate with Government for promoting micro region-specific agronomic practices for supporting the farmers to indulge in organic herb cultivation to mitigate adverse weather impacts | <p>Positive – Increased solar power usage confirms lesser dependency on conventional energy sources thereby reducing electricity consumption cost</p> <p>PNG is more commercially viable than High-Speed Diesel (HSD) in terms of fuel efficiency and maintenance cost as it offers clean and efficient combustion by not leaving deposits on heat exchange surfaces</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 | Positive or negative financial implications |
|--------|---------------------------|--|--|---|--|
| 4 | GHG Emissions | Risk | <ul style="list-style-type: none"> Growing requirement from customers, society, and investors to disclose, commit, and work towards reduced emissions. The potential carbon taxes in the future either directly or indirectly. | <ul style="list-style-type: none"> We have made significant efforts towards reducing our Scope 1 & Scope 2 emissions through energy efficiency improvement, alternative fuel, use of renewable energy | <p>Neutral – Energy efficient processes, directly help in reducing electricity consumption, leading to savings in electricity expenditures, and resulting in savings in the cost of carbon abatement associated with it</p> |
| 5 | Human Rights | Risk | <ul style="list-style-type: none"> Changing regulations around human rights may pose a challenge to maintaining the brand's reputation Increasing awareness of ethical supply chain | <ul style="list-style-type: none"> The company has put in substantial efforts to ensure that no human rights violations have occurred in our business. This is embedded in our Human Rights policy of ESG policy framework and Code of Conduct | <p>Negative – Any violation can lead to severe reputational and financial risk for the organization</p> |
| 6 | Community Welfare | Opportunity | <ul style="list-style-type: none"> Corporate Social Responsibility (CSR) has been a long-standing commitment at Emami Limited. Our objective is to support socio-economic sustainable development. Changing perceptions around social obligations of corporates may pose a challenge to maintaining the brand's reputation | NA | <p>Positive – We acknowledge our social obligations and contribute to the nation building through our corporate social responsibility programs</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 | Positive or negative financial implications |
|--------|--------------------------------|--|--|--|--|
| 7 | Occupational Health and Safety | Risk | <ul style="list-style-type: none"> Workplace accidents and illnesses can result in significant financial costs to a company, including medical expenses, lost productivity, workers' compensation claims, legal fees, and damage to equipment or property. These costs can have a significant impact on a company's bottom line, especially if they occur frequently or involve serious injuries. | <p>The employees of the company have undergone numerous OHS training programs.</p> <ul style="list-style-type: none"> Health and term life insurance has been provided to the company's employees The Company has a system in place to identify and prevent any potential hazards that can cause work-related accident We have completed HIRA for all regular processes in our operations. All non-standard works are controlled through a defined work permit system. We have appointed a dedicated Health & Safety officer for each manufacturing unit, who is responsible for highlighting the prevalent concerns and preparing a mitigation plan to address the changing requirements of health & safety parameters to the EHS Committee All our manufacturing facilities are ISO 45001 / OHSAS 18001 certified All our manufacturing units facilitate prompt reporting and recording of hazards identified, whereby workers can scan QR codes to report incidents | <p>Negative – OHS risks can lead to injuries, illnesses, or fatalities, resulting in significant human costs such as medical expenses, lost productivity, and reduced employee morale</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 | Positive or negative financial implications |
|--------|--|--|---|--|---|
| 8 | Employee Well Being | Opportunity | <ul style="list-style-type: none"> Building an innovative work environment to foster employee well-being, enhance relationships, and sustain long-term productivity by providing work-life balance, better career progression, healthy & safe working environment. The Company's ability to ensure that its culture, hiring, and promotion practices can foster a diverse and inclusive workforce | NA | <p>Positive – Create a workplace culture in which employees feel valued, respected, and accepted</p> |
| 9 | Corporate Governance & Business Ethics | Risk | <ul style="list-style-type: none"> Poor corporate governance may lead to issues such as corruption, negligence, fraud, and lack of accountability. Lack of proper policies and procedures that govern the success of business may result in moral and ethical problems | <ul style="list-style-type: none"> Emami Limited has a robust corporate governance structure to evaluate potential risks impacting the business and identify the likelihood and impact of such risks. Adequate policies and procedures are put in place to govern the effective implementation of our business strategy. | <p>Negative – Lack of mechanism to assess and manage risks effectively, may result in stunted business growth and loss of brand 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 | Positive or negative financial implications |
|--------|--|--|---|---|--|
| 10 | Consumer Health, Wellness and Benefits | Opportunity | <ul style="list-style-type: none"> Consumers around the world are prioritizing their well-being needs. Hence, effective engagement with consumers is crucial for promoting wellness around health, fitness, and nutrition and significantly influences their behavior for prioritizing wellness. Emami Limited has established processes for adequate preference assessment that can enrich customer value by delivering high customer satisfaction | NA | <p>Positive – Changing healthcare demands have led to increased awareness of ayurvedic products, reckoning high growth potential in the health and wellness segment</p> |
| 11 | Regulatory Compliance | Risk | <ul style="list-style-type: none"> Stringent statutory requirements pose a threat to an organization's reputation through potential exposure to legal penalties, monetary fines, and material losses in the event of failure to act ethically | <ul style="list-style-type: none"> Emami Limited ensures adherence to all relevant environmental, statutory, and regulatory laws | <p>Negative – Unethical practices may lead to high monetary and non-monetary fines/penalties thereby impacting brand perception in the minds of customers and investors</p> |

Section B: Management and Process Disclosures

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|----|----|----|----|----|----|----|----|
| | Policy and management process | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link of the Policies, if available | https://www.emamilttd.in/wp-content/uploads/2023/08/17160614/BRSR-Policy.pdf | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | <p>Our manufacturing units are covered by a Comprehensive QMS system deployed by the Corporate Operations Excellence & Quality team. The certifications include-</p> <ul style="list-style-type: none"> • Environment Management System (EMS): ISO 140001 certification • Occupational Health & Safety Management System (OHSMS): ISO 45001 certifications • Quality Management Systems - ISO 9001:2015 • Good Manufacturing Practices • WHO GMP for Healthcare products | | | | | | | | |
| 5. Specific commitments, goals, and targets set by the entity with defined timelines, if any. | <p>Emami Limited has assembled a robust cross-functional team to craft a strategic long-term roadmap. The company has been pursuing short-term objectives to prevent natural resource degradation. Emami Limited is actively overseeing its business operations' environmental and social impacts across all manufacturing units. The Health, Safety, and Environment (HSE) teams at each unit are responsible for monitoring current performance levels against environmental standards and formulating future targets for improvement.</p> <p>By FY 2024-25, we pledge to:</p> <ul style="list-style-type: none"> • Reduce 355000 KWH of electricity consumption from previous year • Optimise water usage and reduce process water consumption by 4000 KL over last year • Use innovative technology to improve the efficiency of high-power equipment like HVAC, compressors, etc. • Transition towards cleaner fuel and improve efficiencies of existing equipment to reduce 358 tonnes CO₂e over 2023-24 • Accurately record and manage solid waste generation by creating awareness of circular economy and responsible waste management through the 5R approach (Record, Reduce, Reuse, Recycle & Reject) | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|--|----|----|----|----|----|----|----|----|
| | Policy and management process | | | | | | | | |
| 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"> Decrease in power supply interruptions provided access to cleaner grid electricity for a longer duration during the year. This resulted in increase in grid electricity consumption and Scope 2 emissions which were offset by reduced running hours of Gensets and reduced Scope 1 emissions. Scope 2 emissions rose by 5%. Scope 1 emissions decreased by 42%. In FY24, groundwater extraction was reduced by 8500 KL, surpassing the target of 4400 KL. The utilization of bio briquettes and PNG, with their lower environmental impact, enabled a reduction of 111.25 KL in HSD consumption in FY24, surpassing the previous year's target of 12.5 KL. There is an increased use of compostable packing material for incoming materials reducing the overall environmental impact and resulting in higher waste generation. However, the increased generation of solid waste is offset by increased recycling. | | | | | | | | |

Governance, leadership, and oversight

| | | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|
| 7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements | <p>In the fiscal year 2023-24, Emami Limited remained steadfast in its commitment to addressing climate change and environmental degradation, recognizing the growing importance of sustainable development. With a heightened awareness of environmental concerns among consumers, the company understands the significance of ESG accountability and ethical supply chain practices in safeguarding brand reputation and influencing consumer choices.</p> <p>Guided by a comprehensive set of policies, Emami Limited is dedicated to mitigating the adverse effects of climate change and preserving natural and human resources. Through concerted efforts and decisive actions, the company endeavors to contribute positively to both people and the planet, thereby building a brighter future. By embracing sustainability commitments and actively working towards their fulfillment, Emami Limited aims to create value for its stakeholders, including employees, investors, customers, and the broader community.</p> <p>Continuous engagement with stakeholders allows the company to identify and address key ESG risks and concerns, shaping its strategic focus. Commitments, goals, and targets are aligned with these identified material topics, driving progress toward sustainability objectives.</p> | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|

Governance, leadership, and oversight

| | |
|---|--|
| | <p>Emami Limited adopts the principles of Record, Reduce, Reuse, Recycle, and Reject (5R) to conserve natural resources, having replaced significant percentages of primary PET bottles, secondary PET bottles, and LDPE with recycled materials. Additionally, the installation of solar rooftop systems at manufacturing sites promotes clean energy, while efforts towards Zero Liquid Discharge (ZLD) aid in managing the company's water footprint.</p> <p>During the year, Emami Ltd. launched a tech-enabled platform to engage with our value chain partners to educate and record their performance and initiatives on ESG parameters. We encouraged senior team members to support the value chain partners in their ESG journey exemplifying our collaborative approach towards sustainable improvement.</p> <p>The company's CSR initiatives are geared towards fostering holistic societal development, with a focus on education, skill development, healthcare, water, sanitation, and social upliftment. Leveraging resources efficiently and collaborating with NGOs enable impactful community welfare activities. In FY 2023-24, Emami Limited prioritized support for nearly 5.7 lakhs beneficiaries across various areas, including education, healthcare, skill development, and sustainable livelihoods.</p> <p>Emami Limited remains committed to its sustainability journey, striving to embed sustainability across all aspects of its businesses and operations. While proud of past achievements, the company acknowledges the ongoing need for proactive steps towards sustainability, ensuring a continuous progression towards a better future.</p> |
| <p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p> | <p>The Board has delegated to the Corporate Governance Committee the implementation of the BRSR framework within the organization.</p> <p>The Company Secretary has been made responsible for overseeing the implementation of the BRSR Policies/framework under the guidance of said committee.</p> |
| <p>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.</p> | <p>Yes, Corporate Governance Committee.</p> |

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether a 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 |
| Performance against the above policies and follow-up action | All the policies of the Company are approved by the Board and reviewed periodically or on a need basis. The company complies with the regulations, extant, and principles as are applicable. | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | No Non-Compliance was recorded in FY24 | | | | | | | | |

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

Yes, Det Norske Veritas (DNV) has carried out assessments at our manufacturing units for IMS which include Environment, health, and safety parameters

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

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

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

| Segment | Total number of training and awareness programs held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programs |
|-----------------------------------|--|---|--|
| Board of Directors | 3 | ESG Policy Framework, Code of Conduct, Safety & POSH | 100% |
| Key Managerial Personnel | 3 | | 100% |
| Employees other than BoD and KMPs | 3 | | 99.90% |
| Workers | 3 | Safety Related Trainings Code of Conduct & POSH Awareness | 100% |

- Details of fines/penalties/punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

| Monetary | | | | | |
|-----------------|-----------------|---|-----------------|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | | | NIL | | |
| Settlement | | | NIL | | |
| Compounding Fee | | | 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 | | |
| Punishment | | | NIL | | |

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

Not Applicable

- 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.

Emami Limited acknowledges that ethics, transparency, and accountability form the cornerstone of a robust governance framework. We prioritize the management of risks and opportunities related to ethical business conduct, encompassing areas such as fraud, corruption, bribery, fiduciary responsibilities,

and other ethical considerations. Our Code of Conduct aligns with legal requirements and regulations, including anti-bribery, anti-corruption, and ethical handling of conflicts of interest. Furthermore, we have implemented a Whistleblower Policy to establish a vigil mechanism for reporting unethical behavior by all employees. The policies are available at: <https://www.emamilttd.in/investors/codes-and-policies/>

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

| | FY 2023-24 | FY 2022-23 |
|-----------|------------|------------|
| Directors | NIL | NIL |
| KMPS | | |
| Employees | | |
| Workers | | |

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

| | FY 2023-24 | | FY 2022-23 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received concerning issues of Conflict of Interest of the Directors | - | - | - | - |
| Number of complaints received concerning issues of Conflict of Interest of the KMPs | - | - | - | - |

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

Not Applicable

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

| | FY 2023-24 | FY 2022-23 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 92 | 85 |

9. Openness of business- Provide details of the concentration of purchases and sales with trading houses, dealers, and related parties along with loan advances and investments, with related parties, in the following format:

| Parameter | Metrics | FY 2023-24 | FY 2022-23 |
|-----------------------------------|--|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 5.52% | 4.93% |
| | b. Number of trading houses where purchases are made from | 58 | 48 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 63.90% | 69.16% |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 76% | 74% |
| | b. Number of dealers/distributors to whom sales are made | 3200 | 3200 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 5.79% | 4.97% |
| Share of RPTS in | a. Purchases (Purchases with related parties/ Total Purchases) | 5.50% | 3.35% |
| | b. Sales (Sales to related parties/ total sales) | 2.90% | 3.10% |
| | c. Loans and advances (Loans and advances given to related parties / total loans and advances) | 67.32% | 29.06% |
| | d. Investments (Investments in related parties / total investments made) | 59.43% | 51.17% |

Leadership Indicators

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

| Total number of awareness programs held | Topics/Principles covered under the training | %age of value chain partners covered (by the value of business done with such partners) under the awareness programs |
|---|--|--|
| 3 | <p>Emami Ltd. is a leading Ayurvedic Products Company. Most of our products have herbs or herbal extracts as key ingredients. As the herbal sourcing industry is highly unorganized, marked by small players with very limited resources, our internal assessments highlighted this segment as critical to our business.</p> <p>1. Our sourcing of herbs is done sustainably and the following training has been provided to our partners-</p> <ul style="list-style-type: none"> » Knowledge sharing on the Cultivation process of Herbs » Interaction with Vendors to understand challenges faced during the cultivation process » Discussion on the life cycle of different types of Herbs and their right collection time » Discussion on the Process of Collection, storage & Trade of Herbs under the regulatory framework <p>2. Awareness programs on the 9 Principles of The National Guidelines on Responsible Business Conduct were conducted for all suppliers representative who attended the business Associate meet.</p> | 100% |

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

At the inaugural Board meeting of each financial year, as mandated by Section 184 of the Companies Act 2013, Board members declare any affiliations with external entities. Subsequent updates are provided if any changes occur. In situations where a conflict of interest arises during Board deliberations, full disclosure is made, and the implicated Board member refrains from participating in the discussion or voting on the matter.

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

Essential Indicators

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

| | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|-------|-------------------|-------------------|---|
| R&D | 6.07% | NA | <p>Emami's R&D has undertaken several initiatives in the year to enhance the environmental and social impacts of products and processes. In pursuit of organizational sustainability goals, our R&D team has implemented the following measures in commercial-scale production:</p> <ul style="list-style-type: none"> • Altering the process for 6 Ayurvedic Traditional Medicines to conserve groundwater, thereby reducing water consumption. This revised process also necessitates less heat energy, leading to a significant reduction in carbon footprint. • Conducting tests on all Ayurvedic herbal products for Heavy metals by WHO standards to ensure compliance with permissible limits. • Substituting sugar with jaggery in the production of Zandu Chyawanprash. Jaggery, an unrefined natural sweetener, requires minimal processing compared to refined sugar. It also contains lower sucrose content, making it a more sustainable alternative. |
| Capex | 7.26% | NA | <p>Investment in modern technology and improving the process parameters has resulted in improvement in environmental performance. There is substantial reduction in groundwater extraction, GHG emissions and waste generation. Focus on safety has led to significant reduction in safety incidents.</p> |

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

Emami Limited has established sustainable sourcing procedures, underpinned by a Board-approved ESG policy framework. This comprehensive policy incorporates considerations for product lifecycle sustainability, reflecting Emami's dedication to fostering a more responsible and sustainable supply chain.

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

Emami Limited sources 60% of its input materials by value locally, supporting the regional economy and livelihoods. The Company has established a Bioresources Development Department to ensure a sustainable supply of Medicinal and Aromatic Plants (MAPs) through primary sources, especially

for species categorized as Rare, Endangered, and Threatened (RET), or facing quality issues. This initiative involves the Captive and Contractual Cultivation of selected MAPs in collaboration with farmers and community-based organizations, adhering to Good Agricultural Practices (GAP) and Good Field Collection Practices (GFPC). Presently, Emami, in partnership with the Zandu Foundation for Health Care (ZFHC), oversees cultivation across more than 300 acres, engaging over 1200 farmers from various states. Notable species under cultivation include *Kutki*, *Kapur Kachri*, *Tagar*, *Chirata*, *Jatamansi*, *Chamomile*, *Ashwagandha*, *Sarpgandha*, and *Brahmi*, among others. Through its Voluntary Certification Scheme, ZFHC received accreditation for Good Agricultural Practices of *Mucuna pruriens*. Emami also conducts capacity-building programs for stakeholders and emphasizes post-harvest management to maintain raw material quality. Collaborating closely with network partners in states like Uttarakhand, Himachal Pradesh, and Gujarat, Emami ensures compliance with regulatory requirements and supports organic cultivation practices. Additionally, the company fosters cross-functional communication to optimize sourcing, promotes lightweight and recycled packing materials, and engages suppliers compliant with sustainability standards. Emami's comprehensive approach includes supplier assessment, local engagement, and capacity-building initiatives, benefiting both farmers' livelihoods and conservation efforts.

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.

Emami Limited endeavors to promote a circular economy and resource optimization across its value chain. We have adopted a multipronged approach to reduce waste in the Company's operations:

Plastics - We are cognizant of our EPR obligations and have partnered with 3 PCB-approved channel partners for responsible disposal. At Emami Sustainability is at the forefront of our operation and we take pride in our commitment to responsibly manage plastic waste as per applicable rules and regulations. We are 100% compliant with Extended Producer's responsibility while targeting to achieve our Plastic waste neutral goal in 2023-24. We have partnered with multiple partners to ensure collection & disposal properly either through recycling or end of life as per category/quality of plastic waste following the Plastic Waste Management rule.

Hazardous Waste – Shelf-life expired products and other hazardous waste are handed over to PCB-approved vendors for disposal. Our project for upcycling hazardous ETP sludge into bricks has been approved by the Assam State Pollution Control Board facilitating upcycling of over 30 MT of hazardous waste.

4. Whether Extended Producer Responsibility (EPR) applies 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, Emami Ltd is compliant with the requirements of Plastic Waste Management Rule 2016 and subsequent amendments and the waste collection plan is in line with the Extended Producer's Responsibility (EPR) plan submitted to CPCB. In 2023-24 we are delivering 100% EPR responsibility to achieve Plastic water Neutrality and go beyond by using post-consumer recycled (PCR) in our primary and secondary packs following given rules & regulations. We have updated the CPCB portal with all required information for 2022-23 and received the target for 2023-24. We have achieved 100% compliance and are in the process of uploading the required credit/documents following CPCB portal guidelines.

Leadership Indicators

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

No

2. **If there are any significant social or environmental concerns and/or risks arising from the production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along with action taken to mitigate the same.**

Not Applicable

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

As per CPCB-PWM guidelines, PCR is mandatory in FY 2025-26 for which we are in the process of completing all required technical qualifications by the end of this financial year to achieve required compliance. Multiple trials have already been done successfully to achieve PCR in primary packs, secondary packs, and MLPs.

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

| | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
| | Reused | Recycled | Safely Disposed | Reused | Recycled | Safely Disposed |
| Plastics (including packaging) | - | 10,100 | 3,500 | - | 6,506 | 4,200 |
| E-waste | - | - | - | - | - | - |
| Hazardous Waste | - | - | 804 | - | - | 607 |
| Other Waste | - | - | - | - | - | - |

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

Nil

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

Essential Indicators

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

| Category | Total A | % Of employees covered by | | | | | | | | | |
|---------------------------------------|--------------|---------------------------|---------------|--------------------|-------------|--------------------|--------------|-------------------|----------|--------------------|--------------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternal benefits | | Daycare facilities | |
| | | No. B | % (B/A) | No. C | % (C/A) | No. D | % (D/A) | No. E | % (E/A) | No. F | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 1,901 | 1,619 | 85.16% | 1,901 | 100% | - | - | - | - | - | - |
| Female | 210 | 153 | 72.85% | 210 | 100% | 82 | 100% | - | - | 82 | 100% |
| Total | 2,111 | 1,772 | 83.94% | 2,111 | 100% | 82 | 3.88% | - | - | 82 | 3.88% |
| Other than permanent employees | | | | | | | | | | | |
| Male | 53 | 20 | 37.73% | - | - | - | - | - | - | - | - |
| Female | 4 | - | - | - | - | - | - | - | - | - | - |
| Total | 57 | 20 | 35.08% | - | - | - | - | - | - | - | - |

* All non-permanent workers are covered under the ESIC Act and this scheme of ESIC; they are covered under Health Insurance, Accident Insurance, and Maternity benefits

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

| Category | Total A | % Of employees covered by | | | | | | | | | |
|---------------------------------------|--------------|---------------------------|-------------|--------------------|-------------|--------------------|---------------|-------------------|----------|--------------------|-------------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternal benefits | | Daycare facilities | |
| | | No. B | % (B/A) | No. C | % (C/A) | No. D | % (D/A) | No. E | % (E/A) | No. F | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 951 | 951 | 100% | 951 | 100% | - | - | - | - | 951 | 100% |
| Female | 227 | 227 | 100% | 227 | 100% | 227 | 100% | - | - | 227 | 100% |
| Total | 1,178 | 1,178 | 100% | 1,178 | 100% | 227 | 19.26% | - | - | 1,178 | 100% |
| Other than permanent employees | | | | | | | | | | | |
| Male | 1,805 | 1,805 | 100% | 1,805 | 100% | - | - | - | - | 1,805 | 100% |
| Female | 629 | 629 | 100% | 629 | 100% | 629 | 100% | - | - | 629 | 100% |
| Total | 2,434 | 2,434 | 100% | 2,434 | 100% | 629 | 25.84% | - | - | 2,434 | 100% |

*Most of the workers are covered under the insurance through the ESIC scheme which is mandatory under the law of the land.; Under the said scheme they are covered under Health Insurance, Accident Insurance, and Maternity benefits

** Workers not covered under the ESIC Act are covered through private Insurance.

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

| | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Cost incurred on well-being measures as a % of the total revenue of the company | 0.66% | 0.67% |

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

| | FY 2023-24 | | | FY 2022-23 | | |
|----------|--|--|--|--|--|--|
| | No. of employees covered as a % of the total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of the total employees | No. of workers covered as a % Of total Workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% | 100% | Yes | 100% | 100% | Yes |
| Gratuity | 100% | 100% | Yes | 100% | 100% | Yes |
| ESI | 19% | 76% | Yes | 10% | 68% | Yes |

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?

Yes, most of the Company's key establishments including offices and manufacturing units are accessible to the differently abled. We have taken several measures to create an inclusive environment such as installing ramps, and elevators for ease of movement of people with locomotive disability. We have also ensured that doorways and corridors are wide enough for wheelchair users. Additionally, we have made the restrooms, workstations, and common areas accessible to all and equipped with necessary accommodations.

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. Emami Limited provides equal employment opportunity to all candidates irrespective of race, caste, creed, or religion, and employees are encouraged to work without any kind of bias/discrimination in practice, the details of which are laid down in our ESG Policy Framework.

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

| FY 2023-24 | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100% | 100% | 99.98% | 96.08% |
| Female | 100% | 100% | 100% | 99.13% |
| Total | 100% | 100% | 99.98% | 96.65% |

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

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent employees | Yes, They can raise their grievance in writing or otherwise with their reporting Manager. If their issue is not resolved they can escalate it to HR or skip their level managers. |
| Other than permanent employees | Yes, They can raise their Complaint with their Contractor and if it is not resolved they can put their Complaint with HR. |
| Permanent workers | Yes, Same mechanism as that of Permanent Employees. Besides, Permanent workers can raise their concerns with the Union which then reports to HR for resolution. Besides there are other Statutory bodies to redress the Complaint such as the POSH Committee in every Unit and HO, Grievance Redressal Committee for workers in place at every Unit where the workmen and other than permanent workers can raise their grievances. |
| Other than permanent workers | |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|----------------------------------|--|--|---------------|--|---|---------------|
| | Total employees/workers in the respective category (A) | No. of employees/workers in the respective category, who are part of the association(s) or Union (B) | % (B / A) | Total employees/workers in the respective category (A) | No. of employees/workers in the respective category, who are part of the association (s) or Union (B) | % (B / A) |
| Total Permanent Employees | 2,111 | 18 | 0.85% | 2,023 | 18 | 1.00% |
| Male | 1,901 | 14 | 0.74% | 1,828 | 14 | 1.00% |
| Female | 210 | 4 | 1.90% | 195 | 4 | 2.00% |
| Total Permanent Workers | 1,178 | 1,054 | 89.47% | 1,212 | 1,088 | 90.00% |
| Male | 951 | 827 | 86.96% | 982 | 858 | 87.00% |
| Female | 227 | 227 | 100% | 230 | 230 | 100% |

8. Details of training given to employees and workers:

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|------------------|--------------|-----------------------------|-------------|----------------------|---------------|--------------|-----------------------------|-------------|----------------------|---------------|
| | Total A | On health & safety measures | | On skill upgradation | | Total D | On health & safety measures | | On skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | No. (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 1,901 | 1,901 | 100% | 1,844 | 97.00% | 1,884 | 1,884 | 100% | 1,228 | 65.00% |
| Female | 210 | 210 | 100% | 210 | 100.00% | 198 | 198 | 100% | 189 | 95.00% |
| Total | 2,111 | 2,111 | 100% | 2,054 | 97.30% | 2,082 | 2,082 | 100% | 1,417 | 68.00% |
| Workers | | | | | | | | | | |
| Male | 2,756 | 2,756 | 100% | 225 | 8.16% | 3,243 | 3,243 | 100% | 251 | 7.70% |
| Female | 856 | 856 | 100% | 62 | 7.24% | 984 | 984 | 100% | 65 | 6.60% |
| Total | 3,612 | 3,612 | 100% | 287 | 7.94% | 4,227 | 4,227 | 100% | 316 | 7.50% |

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

| Employees | FY 2023-24 | | | FY 2022-23 | | |
|------------------|--------------|--------------|---------------|--------------|--------------|---------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 1,901 | 1,533 | 80.64% | 1,884 | 1,612 | 86.00% |
| Female | 210 | 153 | 72.86% | 198 | 164 | 83.00% |
| Total | 2,111 | 1,686 | 79.87% | 2,082 | 1,776 | 85.00% |
| Workers | | | | | | |
| Workers | FY 2023-24 | | | FY 2022-23 | | |
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 951 | 55 | 5.78% | 3243 | 93 | 3% |
| Female | 227 | 24 | 10.57% | 984 | 3 | 0% |
| Total | 1,178 | 79 | 6.70% | 4227 | 96 | 2.27% |

*Workers not covered under Performance and career development purview are covered under a long-term settlement signed with the Union

10. Health & safety management system

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

Yes. Emami implemented an Occupational Health & Safety Management system at all factories. The framework for Emami's Occupational Health & Safety Management System is as below.

- **Policy and Commitment:** Developed a Board-approved OH&S Policy that emphasized employee well-being and continuous improvement clearly stating Emami's commitment adopting international best practices.
- **Management System:** Implemented a structured OH&S Management System based on ISO 45001 framework (occupational health and safety management systems). The Company has set measurable objectives and targets for safety performance and it continuously monitors key performance indicators like safety engagement, occupational Injury frequency rate, safety audit score, near misses.
- **Culture of Safety:** The Company implemented behaviour-based safety programs that encouraged safe work practices and risk identification. It provided regular training to all employees (including contract workers) on hazard awareness, safe work procedures, and emergency response protocols. The Company fosters open communication and encourages employees to report safety concerns without fear of reprisal and conducts focus activities like World Environment Day etc.

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

At Emami, we believe in a proactive approach to hazard identification which is the bedrock of our commitment to "Zero" harm. A detailed HIRA is carried out for all processes at our plant. All non standard operations are carried out under a "Work permit" issued after a thorough risk assessment. We encourage all employees and visitors to report a hazard wherever it comes to their attention. This year we have developed a digitized Hazard Identification Tracking System for all our manufacturing units. This system consists of QR codes placed in each zone of the factory. If someone identifies any hazard, they can scan the QR code, fill out the form, and submit it. Thereafter the tech enabled system ensures the risk is assessed and corrective action implemented.

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

Yes, we have a system in place for reporting all work-related hazards and offer suggestions for improvements. All employees and workers are provided necessary training on hazard identification, and hazard responsiveness and encouraged to participate in discussions related to safety issues. All our manufacturing units have safety committees headed by the Plant head with members from the workforce. The committee serves as a platform for open communication and collaboration between workers and management on matters related to occupational safety and health fostering a sense of shared responsibility for creating a safe work environment. The committee periodically reviews the existing safety measures implemented in the factory. This involves analyzing their effectiveness in preventing accidents and identifying areas for improvement. Based on these, the committee recommends new safety measures, modifications to existing protocols, or the adoption of best practices to enhance workplace safety.

There are established systems in place that ensure that reporting of any hazard of risk by every worker. Once anything is reported it is assessed and mitigated.

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

Yes, we have established an occupational health center at our manufacturing units to provide medical assistance as needed. Additionally, we conduct health camps every year and maintain records accordingly.

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

| Safety Incident/Number | Category* | FY 2023-34 | FY 2022-23 |
|--|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked) | Employees | 0.09 | 0.15 |
| | Workers | | |
| Total recordable work-related injuries | Employees | 2.00 | 3.00 |
| | Workers | | |
| No. of fatalities | Employees | - | - |
| | Workers | | |
| High-consequence work-related injury or ill health (excluding fatalities) | Employees | - | - |
| | Workers | | |

*Including in the contract workforce

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

To ensure a safe and healthy workplace, Emami Limited has implemented a comprehensive Occupational Health and Safety (OHS) program. This program encompasses the following key measures:

Risk Assessments and Safety Audits: We conduct regular risk assessments and safety audits to identify potential hazards in the workplace. These assessments help us implement preventive measures and ensure compliance with safety regulations.

Employee Training and Awareness: Continuous training programs are provided to employees to educate them about safety protocols, emergency procedures, and the proper use of personal protective equipment (PPE). We also conduct regular safety drills and workshops to reinforce safety awareness.

Safety Policies and Procedures: We have established detailed safety policies and procedures that outline the responsibilities of employees and management in maintaining a safe workplace. These policies cover a wide range of safety issues, from handling hazardous materials to ergonomic practices.

Health and Wellness Programs: To promote overall well-being, we offer health and wellness programs that include regular health screenings, mental health support, fitness initiatives, and access to health resources. These programs aim to improve both the physical and mental health of our employees.

Incident Reporting and Response: We have a robust incident reporting system that encourages employees to report any safety concerns or incidents promptly. Each report is thoroughly investigated, and corrective actions are taken to prevent recurrence. Emergency response teams are also in place to handle any critical situations efficiently.

Environmental Controls: We ensure that our work environment is safe by maintaining clean and well-ventilated workspaces, controlling exposure to harmful substances, and providing appropriate safety equipment. Regular maintenance checks are performed on all equipment and facilities to ensure they meet safety standards.

To develop a positive health and safety culture, Emami Limited emphasizes worker participation in implementing and monitoring safety practices. Team members from health and safety interact with workers during the evaluation of the occupational health and safety management system to capture practical and effective ways of enhancing operational safety.

Emami Limited maintains a trained medical team at all manufacturing units and provides an ambulance facility to support in the event of any emergency. To ensure safety at the manufacturing units, a safety protocol video is played at the reception to spread awareness among all visitors. The units have dedicated walk pathways to avoid collision with the ongoing logistical fleet of vehicles and trucks. Several assembly points are created with dedicated white marking rings denoting space to assemble in the event of any emergency.

These measures collectively contribute to a safe and healthy workplace, fostering a culture of safety and well-being among our employees.

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

| | FY 2023-24 | | | FY 2022-23 | | |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | - | - | - | - | - | - |
| Health and Safety | - | - | - | - | - | - |

14. Assessments for the year:

| | % Of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|--------------------|---|
| Working Conditions | 100% of the Factories |
| Health and Safety | 100% of the Factories |

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.

Emami Limited prioritizes workplace health and safety through a comprehensive management system framework and a dedicated policy. We thoroughly investigate all safety incidents to identify root causes and implement measures to prevent recurrence. We ensure timely resolution of all gaps identified during internal and external audits and assessments. In FY 2023-24, we reinforced our Safety & Health Policy and launched a digitized hazard and risk reporting and management system. In addition to strengthening the reporting and response, this system also disseminates learnings from investigations across the organization. All Employees receive mandatory training on occupational health and safety principles, with on-site safety teams overseeing near-miss incidents and medical cases. Proactive measures are taken to identify and address potential accident risks, with detailed investigations conducted to understand root causes and prevent recurrence. The organization manufacturing Units maintains a medical bay on-site for emergencies and disseminates learnings from investigations across the organization.

Monthly internal audits as per the corporate HSE Audit Sheet ensure compliance to the established processes, with work permits issued by the Environmental, Health, and Safety (EHS) Department. Emami mandates safety training for all employees and workers, enforces 100% use of Personal Protective Equipment (PPE), and ensures machine guarding for all machinery, fostering a safe and secure work environment.

Leadership Indicators

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

| | (Y/N) |
|-----------|-------|
| Employees | Yes |
| Workers | Yes |

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

Emami Limited conducts periodic review meetings with value chain partners to assess their performance and adherence to statutory norms. The Company also provides direction to inculcate a sense of accountability and transparency in all operations across the supply chain. Invoices of appropriate value chain partners are cleared on verification of proof submission of payment of statutory dues by them.

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

| | Total no. of affected employees/workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|---|------------|---|------------|
| | FY 2023-24 | FY 2022-23 | FY 2023-24 | FY 2022-23 |
| Employees | - | 1 | NA | 1 |
| Workers | - | - | NA | NA |

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes. Emami Limited provides transition assistance programs to facilitate continued employability to employees who have attained retirement age. The Company has a retainer scheme in place for the employees who are subject to retirement. The respective Functional head is notified by the Human Resources team 3 months before the retirement of the employee, and requisite approval is sought to evaluate the competency of the candidate and requisite retention terms that may be offered based on the performance showcased during his/her service tenure. As per the approval of the Functional head, employees may be retained for a period of 6 months or more as the case may be. The existing retainer schemes are classified as:

- **Full-time retainer scheme:** Employees are rehired post retirement for more than 6 months period and they are eligible for all employee benefits subject to Company policy
- **Part-time retainer scheme:** Employees are rehired post retirement for less than or equal to 6 month period and are only eligible for certain employee benefits subject to management discretion.

5. Details on assessment of value chain partners:

| | % Of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|--|
| Health and safety practices | A new assessment program covering all 9 National Voluntary Guidelines for Responsible Business Conduct was prepared in FY24. Assessment of suppliers contributing 48% of purchases by value has been completed in FY24 |
| Working conditions | |

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Emami Limited believes in constructive engagement with all our stakeholders. While the large suppliers had appropriate ESG policies in place, the smaller suppliers had their first exposure to ESG through our program. We endeavor to educate and facilitate our stakeholders in improving their ESG compliance across principles.

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

Essential Indicators

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

Emami Limited has an approved policy on stakeholder engagement under the ESG Framework Policy. We have evolved a structured framework for engaging with our stakeholders. Our stakeholder identification approach takes into consideration dependency, spontaneity, responsibility, vulnerability, and materiality while identifying our key stakeholder groups, taking into consideration all entities that have a direct and indirect influence on business operations.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|--------------------------------------|---|--|--|---|
| Customers | No | <ul style="list-style-type: none"> Consistent brand advertising Engagement events Exhibitions / Fair / Salon channels | Regularly | <ul style="list-style-type: none"> Quality and affordability of products Quick and effective complaint resolution Product features & efficacy |
| Government and competent authorities | No | <ul style="list-style-type: none"> Inspections and Audits on a requirement basis Compliance reports | Need -Basis | <ul style="list-style-type: none"> Meeting legal and regulatory requirements Social and environmental responsibility Contribution to taxes & levy charges |
| Employees and Workers | No | <ul style="list-style-type: none"> Performance review & feedback Onboarding induction and internal training Outbound exercises Employee wellness programs Employee grievance monitoring and redressals Safety Meetings Interactions for celebrating days of individual, organizational, and national significance | Regularly and Need -Basis | <ul style="list-style-type: none"> Respecting human rights Workplace health and safety Career advancement and opportunities Training and development Rewards and recognition |
| Suppliers | No | <ul style="list-style-type: none"> Individual meetings with suppliers and vendors E-mail Communication Vendor assessments and reviews Supplier meets Interactions regarding the quality of raw materials and ethical compliance | Periodically and Need basis | <ul style="list-style-type: none"> Timely payment Consistency in orders Safety management Ethics and transparency |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|----------------------------|---|--|--|--|
| Investors and Shareholders | No | <ul style="list-style-type: none"> Investor and analyst presentations and conference calls Media releases Quarterly presentations and published results Annual General Meetings Investor section of the Corporate Website Designated Email ID and system for registering and redressal of investor complaints Roadshows | Quarterly and Need basis | <ul style="list-style-type: none"> Growth in revenue, EBITDA, and returns on investment Gearing, solvency, and liquidity position Security over assets, ethical stewardship of investments, and good corporate governance Transparent disclosure Improvements in ESG disclosure |
| Local Communities | Yes | <ul style="list-style-type: none"> Community needs assessment Frequent community visits CSR centres | Need basis | <ul style="list-style-type: none"> Healthcare Access Hygiene & sanitation facilities Quality education opportunities Student counseling and teacher training Livelihood development Improving rural infrastructure |
| Media | No | <ul style="list-style-type: none"> Press releases, media events and announcements | Regularly | <ul style="list-style-type: none"> To maintain transparency in communication |

Leadership Indicators

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

Emami Limited places significant value on the contributions of stakeholders in advancing sustainable business practices. The Board of Directors actively engages with key stakeholders to understand their perspectives on the evolving ESG (Environmental, Social, and Governance) landscape and its operational implications. Guiding sustainability and Corporate Social Responsibility (CSR) initiatives, the Board consistently monitors and assesses planning efforts. Discussions with investors and shareholders primarily focus on economic matters, while stakeholder engagement activities address concerns across economic, social, and environmental domains. Insights gleaned from these interactions play a crucial role in shaping business strategies and decisions, ensuring alignment with stakeholder priorities.

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

At Emami Limited, management representatives systematically assess the influence of identified material topics on the company's day-to-day operations. This evaluation integrates Emami's sustainability goals, business strategies, policies, and global market dynamics, supplemented by insights from stakeholder consultations to capture external perspectives. After analyzing stakeholder input, senior management

validates and prioritizes material topics, paving the way for the formulation of strategies to integrate them into operational frameworks.

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

Emami Limited conducts thorough need assessments within communities where proposed projects are situated, aiming to gain a holistic understanding of local requirements. Stakeholder consultations, involving community members, civil society, NGOs, and experts, are pivotal in shaping project plans. This collaborative approach also allows for flexibility in CSR project designs and Social Infrastructure Development, accommodating community perspectives and addressing their concerns effectively.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

| Employees | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|--------------|--------------------------------------|---------------|--------------|--------------------------------------|-------------|
| | Total (A) | No. of employees/workers covered (B) | % (B/A) | Total (C) | No. of employees/workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 2,111 | 2,111 | 100% | 2,023 | 2,023 | 100% |
| Other than permanent | 57 | 57 | 100% | 59 | 59 | 100% |
| Total employees | 2,168 | 2,168 | 100% | 2,082 | 2,082 | 100% |
| Workers | | | | | | |
| Permanent | 1,178 | 1,178 | 100% | 1,212 | 1,212 | 100% |
| Other than permanent | 2,434 | 852 | 35.00% | 3,015 | - | - |
| Total workers | 3,612 | 2,030 | 56.20% | 4,227 | 2,113 | 50% |

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

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|-----------------------------|--------------|-----------------------|-------------|------------------------|-------------|--------------|-----------------------|-------------|------------------------|-------------|
| | 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 | 2,111 | - | - | 2,111 | 100% | 2,023 | - | - | 2,023 | 100% |
| Male | 1,901 | - | - | 1,901 | 100% | 1,828 | - | - | 1,828 | 100% |
| Female | 210 | - | - | 210 | 100% | 195 | - | - | 195 | 100% |
| Other than permanent | 57 | - | - | 57 | 100% | 59 | - | - | 59 | 100% |
| Male | 53 | - | - | 53 | 100% | 56 | - | - | 56 | 100% |
| Female | 4 | - | - | 4 | 100% | 3 | - | - | 3 | 100% |
| Workers | | | | | | | | | | |
| Permanent | 1,178 | - | - | 1,178 | 100% | 1,212 | - | - | 1,212 | 100% |
| Male | 951 | - | - | 951 | 100% | 979 | - | - | 979 | 100% |
| Female | 227 | - | - | 227 | 100% | 233 | - | - | 233 | 100% |
| Other than permanent | 2,434 | 2,434 | 100% | - | - | 3,015 | 3,015 | 100% | - | - |
| Male | 1,805 | 1,805 | 100% | - | - | 2,261 | 2,261 | 100% | - | - |
| Female | 629 | 629 | 100% | - | - | 754 | 754 | 100% | - | - |

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

| | Male | | Female | |
|----------------------------------|--------|--|--------|--|
| | Number | Median remuneration/salary/ wages of the respective category (Lakhs) | Number | Median remuneration/salary/ wages of the respective category (Lakhs) |
| Board of Directors | 4 | 554.75 | 1 | 348.67 |
| Key managerial personnel | 6 | 380.61 | 1 | 348.67 |
| Employees other than BoD and KMP | 1,899 | 5.28 | 210 | 5.17 |
| Workers | 951 | 3.06 | 227 | 3.02 |

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

| | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 11.96% | 11.73% |

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

Yes. Emami Limited has a central Internal Complaints Committee to report on human rights impacts and issues

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

The Company is dedicated to upholding human rights following applicable national and international regulations. The company maintains a strict zero-tolerance towards all forms of child labor, forced labor, violence, and any physical, sexual, psychological, or verbal abuse. The BRSR and Whistle Blower policy of Emami Limited provide the guidelines concerning human rights of the employees and the company also has a system in place to address employee grievances in a fair and structured manner. Emami Limited encourages employees to escalate human rights violation incidents to the HR department for carrying out a detailed investigation of the matter and ensure that subsequent actions are taken against the persons responsible

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

| | FY 2023-24 | | | FY 2022-23 | | |
|-----------------------------------|------------------------|---------------------------------------|---------|------------------------|---------------------------------------|---------|
| | Filled during the year | Pending resolution at the end of year | Remarks | Filled during the year | Pending resolution at the end of year | Remarks |
| Sexual harassment | 2 | - | - | 1 | - | - |
| Discrimination at workplace | - | - | - | - | - | - |
| Child labour | - | - | - | - | - | - |
| Forced labor/ Involuntary Labour | - | - | - | - | - | - |
| Wages | - | - | - | - | - | - |
| Other human rights-related issues | - | - | - | - | - | - |

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

| | FY2023-24 | FY 2022-23 |
|--|-----------|------------|
| Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 2 | 1 |
| Complaints on POSH as a % of female employees/workers | 0.20% | 0.10% |
| Complaints on POSH upheld | - | - |

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

ICC and POSH policy: In terms of the POSH Act a policy is in place to ensure no tolerance for sexual Harassment of Women in the Workplace. The policy has been framed to ensure that any aggrieved women can register their Complaint with the Internal Complaints Committee (IC) for any complaint related to sexual harassment. The Committee is the statutory body and has all powers to enquire such complaints and recommend action against the predator.

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

All statutory provisions of Human rights form an integral part of our business agreements and contracts.

10. Assessment of the Year

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

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

Not Applicable

Leadership Indicators

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

In FY 2023-24, no business processes have been modified as a result of addressing human rights grievances/complaints.

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

Human Rights due diligence is conducted for all employees across the organization. Several initiatives are undertaken, like –

- Periodic surveys are conducted to assess employee well-being. Suggestions received are scrutinized to evaluate proposed improvement ideas
- HR Helpdesk helps in addressing grievances and concerns received from employees
- ICC is entrusted with the responsibility to address any sexual harassment complaints raised

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

Yes, most of the Company's key establishments including offices and manufacturing units are accessible to the differently abled. The Company has taken several measures to create an inclusive environment such as installing ramps, and elevators for ease of movement of people with locomotive disability. The Company ensures that doorways and corridors are wide enough for wheelchair users. Additionally, the Company has made the restrooms, workstations, and common areas accessible and equipped with necessary accommodations.

4. Details on assessment of value chain partners:

| | % Of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|--|
| Child labour | A new assessment program covering all 9 National Voluntary Guidelines for Responsible Business Conduct was prepared in FY24. Assessment of suppliers contributing 48% of purchases by value has been completed in FY24 |
| Forced labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others - Please specify | |

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

Emami Limited believes in constructive engagement with all our stakeholders. While no significant risk/concern was revealed, we still endeavor to educate and facilitate our stakeholders in improving their ESG compliance across principles.

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

Essential Indicators

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

| Parameter | FY 2023-24 | FY 2022-23 |
|---|-----------------|-----------------|
| Renewable Energy | | |
| Total electricity consumption (A) [GJ] | 4,500 | 4,357 |
| Total fuel consumption (B) [GJ] | 18,648 | - |
| Energy consumption through other sources (C) [GJ] | - | - |
| Total energy consumption (A+B+C) [GJ] | 23,148 | 4,357 |
| Non- Renewable Energy | | |
| Total electricity consumption (D) [GJ] | 76,303 | 76,264 |
| Total fuel consumption (E) [GJ] | 23,931 | 47,865 |
| Energy consumption through other sources (F) [GJ] | - | - |
| Total energy consumption (D+E+F) [GJ] | 1,00,234 | 1,24,129 |
| Total energy consumption (A+B+C+D+E+F) | 1,23,382 | 1,28,486 |
| Energy intensity per rupee of turnover (Total energy consumed / revenue from operations) (GJ/ ₹ crore) | 42.95 | 44.98 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/ ₹ crore) (Total energy consumed / Revenue from operations adjusted for PPP) | 982.69 | 1029.08 |
| Energy intensity in terms of physical output (Total Energy Consumption / Total Metric Ton of Production) | 3.35 | 3.26 |

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency. Yes, the independent assessment/ evaluation/ assurance was carried out by Senergy Consultant Pvt. Ltd.

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? 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

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|-----------------|-----------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | 1,92,485 | 2,01,059 |
| (iii) Third-party water | 19,101 | 20,418 |
| (iv) Seawater/ desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 2,11,586 | 2,21,477 |
| Total volume of water consumption (in kilolitres) | 2,11,586 | 2,21,477 |
| Water intensity per rupee of turnover (total water consumption/ revenue from operations) (kilolitres/₹ crore) | 73.65 | 77.53 |

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (kilolitres/₹ crore)(total water consumption/ revenue from operations adjusted for PPP) | 1685.20 | 1773.86 |
| Water intensity in terms of physical output (Total Water Consumption / Total Metric Ton of Production) | 5.74 | 5.62 |

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

If any independent assessment/ evaluation/assurance has been carried out by an external agency?
If yes, the name of the external agency- Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

4. Provide the following details related to water discharged:

| Parameter | FY 2023-24 | FY 2022-23 |
|--|---------------|---------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface Water | | |
| - No treatment | - | - |
| - With treatment – Through Effluent Treatment Plant | 56,904 | 49,838 |
| (ii) To Groundwater | | |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| (iii) To Seawater | | |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| (iv) Sent to third-parties | | |
| - No treatment | - | - |
| - With treatment – Through Effluent Treatment Plant | 7,906 | 7,480 |
| (v) Others | | |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| Total Water discharged (in kilolitres) | 64,810 | 57,318 |

If any independent assessment/ evaluation/assurance has been carried out by an external agency?
If yes, the name of the external agency- Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

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

Emami Limited has implemented a plan for achieving Zero Liquid Discharge at all manufacturing units. Our approach to water stewardship focuses on reducing water intake by utilizing treated wastewater within the manufacturing units, thereby reducing dependency on groundwater extraction. All our manufacturing units operate in line with the Consent to Operate (CTO) terms.

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

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|-------------------------|---------------------|------------|------------|
| NOx | Metric Tonnes | 0.06 | - |
| SOx | Metric Tonnes | 11.69 | 6.30 |
| Particulate Matter (PM) | Metric Tonnes | 2.21 | - |

If any independent assessment/ evaluation/assurance has been carried out by an external agency?
If yes, name of the external agency- Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

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

| Parameter | Unit | FY 2023-34 | FY 2022-23 |
|--|---|------------|------------|
| Total Scope 1 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 1,798 | 3,106 |
| Total Scope 2 emissions** (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 16,112 | 15,342 |
| Total Scope 1 and Scope 2 emissions per rupee of Turnover | tCO ₂ e/ ₹ crore | 6.23 | 6.46 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/revenue from operations adjusted for PPP) | tCO ₂ e/ ₹ crore | 142.65 | 147.75 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | - | 0.49 | 0.47 |

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

Note: Emissions from bio-briquette is not included as it is considered as carbon net neutral

If any independent assessment/ evaluation/assurance has been carried out by an external agency?

If yes, the name of the external agency- Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

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

Yes. In cognizance of our sustainability objective, we have undertaken several initiatives for reducing GHG emissions. We manage GHG emissions through the successful utilization of an efficient environmental management system and innovative technology, as we aim to reduce our carbon footprint. Significant GHG emissions are monitored to estimate the improvement in the Company's performance beyond compliance with regulatory standards.

We have undertaken initiatives to reduce fuel consumption across our operations by transitioning from HSD to PNG and Bio-Briquettes in boiler operations.

Being focussed on increasing the usage of renewable sources of energy, we have installed solar rooftops at Pacharia Unit, Masat Unit, and Dongari Unit. As part of our commitment to promoting a circular economy, we have introduced a significant quantum of recycled plastic (PCR) in our primary and secondary packaging to reduce dependency on virgin plastics, as the embodied carbon of virgin plastic manufacturing is much higher than that of PCR.

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

| Parameter | FY 2023-34 | FY 2022-23 |
|---|------------|------------|
| Total waste generated (In metric tonnes) | | |
| Plastic waste (A) | 13,974 | 13,268 |
| E-waste (B) | 2 | 6 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | - |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) (Chemical Sludge from ETP) | 436 | 45 |

| Parameter | FY 2023-34 | FY 2022-23 |
|--|---------------|-----------------|
| Other Non-hazardous waste generated (H). (Paper Waste) (Break-up by composition i.e., by materials relevant to the sector) | 1,076 | - |
| Total (A+B + C + D + E + F + G + H) | 15,488 | 13,319 |
| Waste Intensity per rupee of turnover (metric tonnes/₹ crore) (Total waste generated / revenue from operations) | 5.39 | 4.66 |
| Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (metric tonnes/₹ crore) (Total waste generated / revenue from operations adjusted for PPP) | 123.36 | 106.68 |
| Waste intensity in terms of physical output | 0.42 | 0.34 |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled (Plastic waste + E-waste) | 10,476 | 10,209.5 |
| (ii) Re-used | - | - |
| (iii) Other recovery operations | - | - |
| Total | 10,476 | 10,209.5 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | - | 45 |
| Total | - | 45 |

*We have revised the process of measurement of waste. As per the same basis, the previous year's non-hazardous waste would amount to ~1200 MT.

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

If any independent assessment/ evaluation/assurance has been carried out by an external agency?
If yes, the name of the external agency - Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

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

Emami Limited has a well established waste management system in place. All hazardous waste are managed in compliance with the Hazardous Waste Management rules and other statues.

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:

Emami Limited does not have any manufacturing units or offices around ecologically sensitive areas

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

Emami Limited strives to promote sustainability and mitigate potential risks to the environment and recognizes the importance of impact assessments of our business operations. We ensure compliance with applicable laws and regulations and the Company takes environmental clearances and applicable consent from regulatory bodies across all manufacturing units. We are committed to taking proactive measures to protect the environment and ensure sustainability. .Every new project or major expansion in

existing units is done after a thorough impact assessment. This assessment is shared with the Pollution Control board and project executed after due approval. The Company understands that conducting impact assessments contributes to our sustainability goals and enhances our reputation as a socially responsible entity.

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, all our manufacturing units operate in compliance with applicable environmental regulations of the country.

Leadership Indicators

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

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

- (i) Name of the area: Silvassa, Dadra and Nagar Haveli
- (ii) Nature of operations: Massat Manufacturing Unit
- (iii) Water withdrawal, consumption, and discharge in the following format:

| Parameter | FY 2023-34 | FY 2022-23 |
|--|---------------|---------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | 40,015 | 46,632 |
| (iii) Third-party water | - | - |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) | 40,015 | 46,632 |
| Total volume of water consumption (in kilolitres) | 40,015 | 46,632 |
| Water intensity per rupee of turnover (kilolitres/ ₹ crore) | 73.65 | 77.53 |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| No treatment | - | - |
| with treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | | |
| No treatment | - | - |
| with treatment – please specify level of treatment | - | - |
| (iii) To Seawater | | |
| No treatment | - | - |
| with treatment – please specify level of treatment | - | - |
| (iv) Sent to third parties | | |
| No treatment | - | - |
| with treatment – please specify the level of treatment | - | - |
| (v) Others | | |
| No treatment | - | - |
| with treatment – please specify the level of treatment | - | - |
| Total water discharged (in kilolitres) | - | - |

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency- Yes, the independent assessment/ evaluation/ assurance was carried out by Det Norske Veritas (DNV)

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

| Parameter | Unit | FY 2023-24 | FY 2022-23 |
|---|---|------------|------------|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 1,56,423 | - |
| Total Scope 3 emissions per rupee of turnover | | 53.5 | - |

The Scope 3 emissions data has been meticulously calculated for each of the 15 categories using a combination of spend-based, average-based, and waste-type specific methodologies in combination with scientific statistical tools. Various reliable sources such as BEIS, IEA, EPA, and AR4 were used to ensure accuracy and comprehensiveness. These figures reflect our ongoing commitment to transparency and accountability in environmental impact reporting, demonstrating our efforts to track and manage our carbon footprint across the supply chain

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, the name of the external agency.

Not Applicable

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

Not Applicable

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

| Sr. No | Initiative undertaken | Details of the initiative (Web Link, if any, may be provided along with a summary) | Outcome of the initiative |
|--------|---|--|--|
| 1 | To conserve groundwater | R&D has changed the process for 6 Ayurvedic Traditional Medicines which would reduce water consumption | The new process also requires lesser heat energy and thereby substantially reduces the carbon footprint |
| 2 | Replacement of Sugar with Jaggery | The company has replaced sugar with jaggery for the production of Zandu Chyawanprash, Jaggery is an unrefined natural sweetener that requires less processing compared to sugar, which is typically refined. | This ensures minimal processing requirements. Furthermore, jaggery has a lower sucrose content than sugar, making it a better alternative. |
| 3 | Coprocessing of ETP waste in Brick Klin | The Sludge from ETP is a hazardous waste. We initiated a project to Coprocessing of ETP waste in Brick Klin | Over 35 MT of Hazardous waste was upcycled |
| 4 | Modification of C&S | A project was undertaken to modify the C&S of the oil and balm manufacturing system | Reduction of an estimated 100 MT of Hazardous waste |
| 5 | Expansion of Rain Water Harvesting | The existing system at units was reinforced and a new system commissioned at Amingaon Unit | Increase wate conversation |

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

Yes, Emami Limited has an emergency response plan in place covering various contingencies such as natural disasters-cyclone, earthquakes, floods, various civil disturbances, operational and facility failures, as well as health and safety emergencies. The ERP includes a detailed step-by-step guide with specific responses, responsible personnel, key responsibilities, and timelines. The Company also has an emergency response management team and a works main controller (WMC) with defined roles and responsibilities to handle any such emergencies.

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

No adverse impact due to any activities that may have any significant adverse impact on the environment due to the Company's supply chain has been identified.

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

A new assessment program covering all 9 National Voluntary Guidelines for Responsible Business Conduct was prepared in FY24. Assessment of suppliers contributing 48% of purchases by value has been completed in FY24.

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

Essential Indicators

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

| Sr. No | Name of the trade and industry chambers/ Associations | Reach of trade and industry chambers/ associations (State/ National) |
|--------|--|--|
| 1 | FICCI - Federation of Indian Chambers of Commerce & Industry | National |
| 2 | CII - Confederation of Indian Industry | National |
| 3 | ICC – Indian Chamber of Commerce | National |
| 4 | MCCI - Merchants' Chamber of Commerce & Industry | State |
| 5 | Bharat Chamber of Commerce | State |
| 6 | National Safety Council | National |

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

Not Applicable

Leadership Indicators

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

Emami Ltd. did not advocate any specific public policy positions in FY23-24. However, the Company is a member of various Industry forums through which routine exchanges have taken place.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

None of the projects undertaken by Emami Limited in FY 2023-24 required Social Impact Assessments (SIA). However, the CSR projects being implemented by us are assessed on the potential positive and negative social effects.

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

In FY 2023-24, no projects were undertaken that required Rehabilitation and Resettlement (R&R)

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

All plants of the company have regular engagement with the local community through structured as well as informal channels. Grievance of any community member are promptly addressed. A Grievance Redressal Policy for the community being served specific to CSR projects has been made outlining the objectives, procedures, and timelines for addressing grievances raised by the local communities. Currently, the CSR implementing team has an anecdotal process of collecting community feedback through testimonials and capturing the same through voice/videos. Beneficiary feedback/ complain boxes are also put up in the CSR centers managed by Emami Foundation to capture service improvements and specific complaints if any.

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

| | FY 2023-34 | FY 2022-23 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 34% | 29% |
| Directly from within India | 91% | 93% |

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

| Location | FY 2023-34 | FY 2022-23 |
|--------------|------------|------------|
| Rural | 20.21% | 21.27% |
| Semi-Urban | 6.55% | 6.61% |
| Urban | 5.43% | 5.23% |
| Metropolitan | 67.82% | 66.88% |

Leadership Indicators

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

| Details of negative social impact identified | Corrective Measure taken |
|--|--------------------------|
| Not Applicable | |

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

| S. No. | State | Aspirational District | Amount spent (In ₹) |
|--------|-----------|-----------------------|---------------------|
| 1 | Jharkhand | Gumla | 16.50 lakhs |

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

We consistently emphasize sourcing raw materials and finished products from local suppliers and farmers, and we actively strive to support and promote the growth and livelihoods of these suppliers. We are working with farmers to make them more sustainable and help build their adaptive capacity to cultivate medicinal herbs. We are committed to supporting the MSME in our supply chain in improving their performance on all 9 principles of The National Guidelines on Responsible Business Conduct.

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

There are no Marginalises / vulnerable groups identified in our supply chain

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

Not Applicable

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

Nil

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

Not Applicable

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

| CSR Project | No. of persons benefitted from CSR Projects | % Of beneficiaries from vulnerable and marginalized groups |
|---|---|--|
| Financial Aid for Education | 261 | 100% |
| Book Distribution Program | 848 | 100% |
| Ekal Vidyalaya of Friends of Tribal Society | 1,131 | 100% |
| Udayan Girl Student Fellowship Program | 50 | 100% |
| After School Support Program | 122 | 100% |
| Skill Development Program | 977 | 100% |
| Inter School Quiz | 45 | 100% |
| Inter School Science Exhibitions | 88 | 100% |
| Boond- School Energy Saving Project | 7,500 | 100% |
| Cyber Security Awareness Programs for Students | 187 | 100% |
| School Infrastructure Development Initiatives | 1,200 | 100% |
| Disaster Management and Disaster Response Services | 5,932 | 100% |
| Financial Assistance for Medical Treatment | 701 | 100% |
| Health Clinics & Camps including outreach programs | 75,945 | 100% |
| Hunger Mitigation Program – Food Distribution | 4,70,558 | 100% |
| Himalayan School Girl Education Support Program | 15 | 100% |
| Food Support to Social Welfare Institutions | 2,800 | 100% |
| Supporting Child with Special needs through Unmish | 900 | 100% |
| Social Support to Institutions | 200 | 100% |
| Human Trafficking Prevention & Awareness Training | 150 | 100% |
| TOTAL Number of Persons Benefitted from CSR Projects | 5,69,610 | 100% |

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

Essential Indicators

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

Complaint Handling Process:

- Complaint receipt, acknowledgment, and registration:** All the complaints received through phone calls or E-mails are registered and acknowledged formally, and queries received over live calls are mostly resolved over the call itself. Each complaint is registered by our Customer Care executive in our internal complaint portal with a unique tracking number. Complaints over mail are acknowledged with an e-mail to the complainant within 24-48 hours. Complaints are then escalated to the internal stakeholders/ manufacturing sites for a detailed investigation
- Complaint Investigation:** All the complaints are formally investigated at our manufacturing sites, all the investigation findings are captured in the report along with the corrective actions if the complaint is found substantiated and uploaded in the portal within the stipulated timeline defined based on the severity of the complaint (High severity, Low severity, and Medium Severity) for review and approval by corporate Quality Assurance.
- Complaint Closure:** Emami Ltd., with a dedicated Corporate Quality Assurance (CQA) team, ensures a thorough review of investigation reports. CQA prepares closure remarks and response notes to effectively communicate resolutions to complainants. Formal closure notifications are conveyed to complainants via email. Additionally, if necessary, defective samples are replaced with fresh ones through personal visits or courier services.
- Customer Feedback:** After complaint closure communication to the complainant, one formal mail is sent to the complainant for feedback through a link with a set of questionnaires, and the response is recorded as feedback. Feedback reminders are sent twice and after that, the complaint is treated as closed.
- Performance review:** Complaint trends and effective closure of corrective actions are monitored regularly and reported to management monthly.

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

| | As a percentage of total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | 0% |
| Safe and responsible usage | 100% |
| Recycling and/or safe disposal | 0% |

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

| | FY 2023-24 | | Remarks | FY 2022-23 | | Remarks |
|---------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Consumer Complaints | 277 | - | - | 494 | - | - |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | - | Not Applicable |
| 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 to the policy.**

Yes, the Company has an internal IT Security Policy in place for risks related to data privacy.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/ services.**

Not Applicable

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

- a. **Number of instances of data breaches:** No data breach reported
- b. **Percentage of data breaches involving personally identifiable information of customers:** Not Applicable as no data breach reported
- c. **Impact, if any, of the data breaches:** Not Applicable

Leadership Indicators

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

Emami Limited shares information about their products on the Company's websites, by reaching out to the external public through press releases (national and regional), social media handles like Facebook, Instagram, YouTube, LinkedIn, and unpaid editorial space. The links to such channels are:

- Corporate Website: www.emamiltd.in
- Facebook: <https://www.facebook.com/EmamiLimited>
- LinkedIn: <https://www.linkedin.com/company/emami-ltd/>
- Instagram: <https://instagram.com/emami.ltd>
- YouTube: <https://www.youtube.com/@EmamilimitedIndia>

Emami Limited has also ventured into e-commerce platforms like Tata 1mg, Grofers, and Blinkit. We have also developed D2C platforms for a few of our products (Zandu, Kesh King & BoroPlus). Focus is also expanding our reach through modern trade outlets. Emami Limited also has brand-specific channels and platforms to build consumer preference for a brand through continuous advertising and marketing campaigns.

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

Emami Limited communicates to inform consumers to make educated buying choices, adhering to industry regulations and marketing standards. Our emphasis lies in shaping brand perception while fostering responsible product usage among the public.

All essential consumer safety, product technical, and legal information are guaranteed by printing them on the packaging (either primary or secondary) in a readable format for consumers. Supplementary leaflets containing detailed information (as mentioned below) are included with the packs when needed.

- Ingredient lists
- Usage instructions
- Cautions (e.g., skin sensitivity tests for hair color cream)
- Product storage guidelines (e.g., store in a cool, dry place)
- Specific product behaviors (e.g., crystallization in pure honey)

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

Emami Limited's operations and the products/services it offers are not categorized as essential services, thus making this aspect irrelevant to the company.

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

Our company displays product information on the packaging that goes beyond what is mandated by law. While we ensure all regulatory obligations are met through a strict design and verification process, we also include additional details to enhance customer experience and satisfaction. We list ingredients, often including their concentration, to promote transparency and cater to consumers with specific needs. Our Packs contain Clear and concise instructions to guide users on proper product application, maximizing effectiveness and safety. Wherever needed Specific cautions, are included to promote responsible use and minimize potential risks.