Rubicon® RESEARCH
INNOVATION | QUALITY | CARE

Date: August 3, 2026

To,
The Manager,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street – Fort
Mumbai 400001
Scrip Code: 544578

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th floor, Plot no. C/1, Block
Bandra Kurla Complex, Bandra (East),
Mumbai 400051
NSE Symbol: RUBICON

ISIN- INE506V01022

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Integrated Annual Report for the financial year 2025-26.

The Report is also available on the website of the Company at www.rubicon.co.in.

You are requested to take the above information on record.

Thanking you,
Yours faithfully,
For Rubicon Research Limited
(Formerly known as Rubicon Research Private Limited)

DEEPASHREE OMKAR TANKSALE

Digitally signed by DEEPASHREE OMKAR TANKSALE
DN: c=IN, o=PERSONAL, title=9602, 2.5.4.20=a80b214753a3728a0e066d1b692aeb28c8fdde1958b7190c8f1512294e4c6614, postalCode=400603, st=Maharashtra, serialNumber=4ab53e9ad917b69cf200910723632675c1ef67f880d460105a99c9762ba5ee18, cn=DEEPASHREE OMKAR TANKSALE
Date: 2026.08.03 21:27:20 +05'30'

Deepashree Tanksale
Company Secretary and Compliance Officer
M. No.: A28132

Encl.: *As Above*

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L73100MH1999PLC119744
2.	Name of the Company	Rubicon Research Limited ('Company')
3.	Year of Incorporation	1999
4.	Registered Office Address	MedOne House, B-75, Road No. 33, Wagle Estate, Thane - 400 604
5.	Corporate Address	
6.	Email Address	rubicon@rubicon.co.in
7.	Telephone	91-22-61414000/50414000
8.	Website	www.rubicon.co.in
9.	Financial Year Reported	2025-26
10.	Name of the Stock Exchanges where shares are listed	The BSE Limited & The National Stock Exchange of India Limited
11.	Paid-up Capital	16,50,92,124
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 – Ms. Deepashree Tanksale Designation – Company Secretary Telephone Number – +91 022 65435800 Email ID – secretarial@rubicon.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	Not Applicable (NA)
15.	Type of assurance obtained	NA

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Pharmaceuticals	Company is into pharmaceutical formulations driven by innovation through focused research and development delivering value to customers and investors by developing, manufacturing and marketing branded specialty and generic pharmaceutical products.	100%

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Pharmaceutical Products	21002	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	2	5
International	0	7	7

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	8

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

98.44%

c. Types of customers

Company markets branded and generic prescription pharmaceutical products, primarily in the United States, through its subsidiaries, Validus and AdvaGen Pharma as well as third-party sales and marketing entities. Company serves wholesalers, major pharmacy chains, group purchasing organizations (GPOs), regional and national pharmacy networks and Managed Care Organizations.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	1,290	1,073	83.18%	217	16.82%
2.	Other than Permanent (E)	13	7	53.85%	6	46.15%
3.	**Total employees (D + E)**	**1,303**	**1,080**	**82.89%**	**223**	**17.11%**
	WORKERS					
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than Permanent (G)	582	558	95.88%	24	4.12%
6.	**Total workers (F + G)**	**582**	**558**	**95.88%**	**24**	**4.12%**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	2	1	50%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.27%	21.95%	19.74%	25.55%	19.19%	24.39%	23.38%	26.52%	23.97%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

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

Sl. No.	Name of the Holding/ Subsidiary/ Associate Companies/Joint Ventures (A)	Indicate whether Holding/ Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the Company (Yes/ No)
1	Advagen Holdings Inc	Subsidiary	100%	No
2	AdvaGen Pharma Limited	Subsidiary	100%	No
3	AIM RX3PL LLC*	Subsidiary	100%	No
4	Validus Pharmaceuticals LLC*	Subsidiary	100%	No
5	Kinaxon Bio Inc (formerly Advatech Bio Pharma Ltd)	Subsidiary	100%	No
6	Advagen Pharma Europe OÜ	Subsidiary	100%	No
7	Rubicon Research Australia Pty Ltd	Subsidiary	100%	No
8	KIA Health Tech Private Limited	Subsidiary	100%	No
9	Rubicon Consumer Healthcare Private Limited	Subsidiary	100%	No
10	Rubicon Academy LLP*	Subsidiary	98.04%	No
11	Rubicon Research Canada Limited	Subsidiary	100%	No
12	Rubicon Research Private Limited (Singapore)	Subsidiary	100%	No
13	AdvaGen S A Company	Subsidiary	**	No

*Investment by the Company is considered as equity contribution.

** Control exists by virtue of control over composition of Board of Directors

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): ₹ 13,060.82 Million

(iii) Net worth (in ₹): ₹ 13,209.83 Million

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Investors (other than shareholders)	Yes	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Shareholders	Yes	18	0	All shareholders complaints have closed	Nil	Nil	No complaints received
Employees and workers	Yes	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Customers	Yes*	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Value Chain Partners	Yes	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil

*SOP for handling of Customer Complaints, receipt of adverse drug experience and other related complaints.

Company conducts business with integrity and maintain high standards as set in its Rubicon's Code of Conduct. Link for grievance redressal is as pv@rubicon.co.in / pv@advagenpharma.com and Toll free no. +1 (866) 488-0312.

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate governance & Business Ethics	Risk & Opportunity	**Risk:** As a pharmaceutical Company operating in a highly regulated industry, Company is subject to stringent regulatory requirements where patient safety, product quality and drug efficacy are paramount. Any lapse in corporate governance or ethical business practices could lead to regulatory non-compliance, legal and financial liabilities, reputational damage and loss of stakeholder confidence.	Company has established robust governance structures and oversight mechanisms to ensure strict adherence to all regulatory and statutory requirements. Company conducts periodic internal and external audits to monitor compliance with applicable laws, regulations and industry standards across its operations. Company has established a robust corporate governance framework supported by policies, controls and regular employee training to promote ethical business conduct, strengthen regulatory compliance and foster a culture of integrity and accountability.	**Negative:** Non-compliance with applicable laws, regulations and statutory requirements may expose the Company to regulatory penalties, legal liabilities, operational disruptions and increased compliance costs. Such incidents could adversely impact the Company's financial performance, reputation and long-term business value.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Opportunity: By maintaining high standards of corporate governance and ethical business practices, Company can strengthen regulatory compliance, enhance stakeholder trust, safeguard its reputation and support sustainable long-term value creation for shareholders, customers, employees and other stakeholders.	-	**Positive:** Strong corporate governance and effective compliance practices enables Company to mitigate regulatory and operational risks, strengthen stakeholder confidence, improve access to business opportunities and capital and support sustainable long-term financial performance and value creation.
2	Innovation & Research	Opportunity	Innovation and research are fundamental to the Company's business, driving the development of high-quality pharmaceutical products and advancing scientific capabilities. Continuous innovation enhances operational efficiency, optimizes resource utilization, supports cost optimization and strengthens the Company's long-term competitiveness and growth.	-	**Positive:** Innovation and new product development drive revenue growth, strengthen market competitiveness, enhance brand value and enable business diversification, contributing to sustainable long-term financial performance and value creation.
3	Human Capital Development	Opportunity	A skilled and competent workforce enables the Company to enhance operational efficiency, improve product quality, drive innovation through research and development and strengthen commercial performance. Continued investment in employee capability supports productivity, business growth and long-term value creation.	-	**Positive:** Investing in employee development enhances workforce productivity, strengthens product quality and innovation, improves operational efficiency, and supports sustainable revenue growth, profitability and long-term value creation.
4	Product Quality & Safety	Risk & Opportunity	**Risk:** As a pharmaceutical Company, its business depends on maintaining high standards of product quality and patient safety. Any lapse in quality or safety may result in regulatory actions, product recalls, legal liabilities, financial losses and reputational damage.	Company follows stringent quality assurance and quality control processes, including regular product testing and periodic audits, to ensure compliance with applicable quality and safety standards. Company also maintains robust pharmacovigilance practices to monitor product safety and support continuous quality improvement.	**Positive:** Maintaining high standards of product quality and safety enhances customer confidence, supports regulatory compliance, strengthens market competitiveness and contributes to sustainable revenue growth and long-term value creation.
			Opportunity: Maintaining high standards of product quality and safety strengthens customer trust, reinforces the Company's reputation, supports regulatory compliance and contributes to sustainable long-term business growth.	-	**Negative:** Failure to meet product quality and safety standards may result in product recalls, regulatory penalties, legal liabilities, operational disruptions, and reputational damage, adversely affecting the Company's financial performance and long-term business value.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Cybersecurity & Data Privacy	Risk & Opportunity	**Risk:** Cybersecurity incidents or data privacy breaches could compromise critical information, disrupt business operations, lead to regulatory and legal consequences and adversely impact the Company's financial performance and reputation.	Company has implemented a robust information security framework comprising multiple security controls, including firewalls, anti-virus solutions, and endpoint and network protection measures to safeguard critical information assets. Company conducts regular cybersecurity awareness and training programs for employees and continuously monitors emerging cyber threats and vulnerabilities to strengthen its overall cybersecurity resilience.	**Negative:** Cybersecurity incidents or data breaches may result in regulatory penalties, legal liabilities, operational disruptions, recovery costs and reputational damage, adversely affecting Company's financial performance and business growth.
			Opportunity: A robust cybersecurity and data privacy framework enhances operational resilience, ensures business continuity, strengthens stakeholder trust and supports sustainable business performance.	-	**Positive:** A strong cybersecurity and data privacy framework helps reduce financial and operational risks, enhances business continuity, strengthens stakeholder confidence and supports sustainable long-term financial performance
6	Supply Chain Management	Risk & Opportunity	**Risk:** Supply chain disruptions may affect the timely availability of raw materials and products, leading to operational delays, increased costs and adverse impacts on business continuity and financial performance.	Company has established business continuity and risk management plans to strengthen supply chain resilience. Company also promotes supply chain diversification to mitigate potential disruptions and ensure continuity of operations.	**Negative:** Supply chain disruptions may lead to increased procurement and logistics costs, production delays, reduced product availability and loss of revenue, adversely affecting the Company's financial performance.
			Opportunity: A resilient and efficient supply chain enhances operational efficiency, optimises resource utilisation, improves cost-effectiveness and supports sustainable business growth and long-term value creation.	-	**Positive:** A diversified business and reliable supply chain is a source of competitive advantage. A resilient and efficient supply chain helps optimise costs, ensure uninterrupted operations, improve revenue generation and support sustainable long-term financial performance.
7	Waste Management	Risk	Improper management of waste may pose significant environmental risks if not managed properly.	Company has initiated a sustainable waste management system wherein hazardous waste generated from manufacturing operations is being sent for pre-processing/ co-processing through authorised agencies. The hazardous waste is scientifically treated and utilised as an alternative fuel or raw material in cement industries, thereby reducing landfill disposal and promoting circular economy practices.	**Negative:** Failure to manage environmental impacts can cause adverse legal actions, loss of reputation and stakeholder trust, ultimately leading to a loss of license to operate and workplace disruptions.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Energy Efficiency & Climate change	Opportunity	Implementation of energy-efficient technologies reduces energy consumption. Use of renewable energy provides less pollution, climate friendly and reduction of Green House Gas emissions.	-	**Positive:** The transition to renewable energy is to minimize Green House Gas emission and cost saving.
9	Occupational Health and Safety	Risk	Ineffective management of health and safety practices can lead to a high number of safety-related incidents. An unsafe workplace can cause distress and has potential reputational and revenue loss for the organisation.	Regular training is given to all teams in the Plants to mitigate unsafe acts and report on unsafe incidents. Company has been focusing on risk assessment for routine and non-routine work activities and adopting a detailed corrective action plan post identification of hazards and assessment of safety incidents, which has helped in preventing such instances in the future.	**Negative:** Frequent health and safety incidents will have a negative influence on the Company's performance and the brand, reputation and talent retention.
10	Enhancing Accessibility of Medicines	Opportunity	Improving access to medicines across global markets is a core part of the Company's mandate. Prioritizing accessibility within the business strategy presents an opportunity to expand the customer base and enhance market perception of the organization.	-	**Positive:** A strong customer base and trusted brand support business expansion, enhance revenue generation, improve market competitiveness, and contribute to sustainable long-term financial performance and value creation.

SECTION B:
MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes. (Policies are approved by the Board, respective Board Committees, respective Functional/ Department Heads, wherever applicable.)								
c. Weblink of the policies, if available	www.rubicon.co.in/investors (Policies available on the Company's website and on the intranet portal of the Company which is accessible to the employees of the Company)								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Company is currently in the process of developing appropriate internal policies for suppliers.								
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 the Company and mapped to each principle.	Company adheres to the standards prescribed under Drugs and Cosmetics Rules, 1945, Good Clinical Practice Guidelines for Clinical Research in India, issued by CDSCO, Guidelines for Bioavailability and Bioequivalence Studies, CDSCO, March 2005, Narcotic Drugs and Psychotropic Substances Act, 1985, etc								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	**Principle 3 –** a. To maintain the Lost Time Injury (LTI) rate at 0% through strengthening of near miss reporting, incident investigation, employee participation, hazard identification and implementation of effective corrective and preventive actions across all operational areas. **Principle 6 -** a. To increase the use of renewable energy by 30% through Company's installed solar system and group captive power consumption by 2030. b. To enhance green cover and biodiversity by increasing tree plantation initiatives at Ambernath, Satara and Indore manufacturing Plants ('Plants'). c. To achieve water neutrality by the year 2030, through water table increase in nearby our facilities water source areas. d. To ensure 100% disposal of hazardous waste through authorized pre-processing/ co-processing facilities by the year 2030.								
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	Company has established its environmental targets in FY 2026–27. As these commitments have been set recently, performance against the defined targets is not applicable for the current reporting period. Progress will be assessed and disclosed in subsequent years once measurable outcomes are available.								

Governance, leadership and oversight

7. **Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements**

Company's approach to business is guided by a clear belief that long-term success is inseparable from responsible and sustainable practices. Sustainability is not treated as an obligation or a separate agenda; it is embedded into our decision-making, governance structures and day-to-day operations, shaping how we create value for all our stakeholders.

Company's governance framework plays a central role in ensuring this commitment is consistently upheld. The Board of Directors, supported by the Audit Committee and Risk Management Committee, provides active oversight of sustainability-related matters, including environmental, social and governance risks. This integrated approach ensures that ESG considerations are not viewed in isolation but are embedded within the Company's broader enterprise risk management and strategic priorities.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Ethics and integrity remain at the heart of how the Company operates. Company's Code of Conduct, Whistle Blower and Vigil Mechanism Policy establishes clear expectations of transparency and responsible behaviour across the organisation and our value chain. These frameworks are supported by robust systems for reporting concerns, ensuring that every stakeholder can raise issues safely and without fear of retaliation. Creating a workplace that is safe, inclusive and respectful is equally fundamental to the Company's vision of responsible growth. Company has in place structured occupational health and safety systems that integrate policies, procedures, training, audits and continuous monitoring to proactively manage risks. Mechanisms for reporting hazards and incidents, combined with strong emergency preparedness measures, enabling to safeguard the well-being of the employees and workers. At the same time, the Company is strengthening its efforts towards inclusivity and accessibility, guided by the principles of equal opportunity and aligned with regulatory frameworks. Environmental stewardship remains a key pillar of the Company's sustainability journey. Investments in Zero Liquid Discharge systems across manufacturing locations underscore the Company's commitment to responsible water management, ensuring that wastewater is treated and reused without discharge into natural water bodies. Comprehensive waste management practices and ongoing assessment of regulatory requirements, including Extended Producer Responsibility, helps the Company to minimise its environmental footprint. Initiatives to increase green cover and reduce emissions further reflect the Company's intent to contribute meaningfully to climate action. Company is committed to increase the use of renewable energy across from installed solar panel and leveraging from group captive power consumption across all our operations. This initiative aims to reduce carbon emissions and support the transition toward a more sustainable and environmentally responsible future. Beyond operational boundaries, the Company recognises its responsibility to the communities that its serve. Through the CSR platform, Sankalp, the Company continues to support initiatives in healthcare, education and community welfare, fostering meaningful engagement around manufacturing locations. These efforts are rooted in the belief that sustainable growth must be inclusive and contribute positively to society.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Parag Sancheti, Executive Director & CEO								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board of Directors, through its Audit Committee and Risk Management Committee, oversees sustainability-related matters. The Risk Management Committee reviews ESG-related risks, including environmental, social, governance and cyber security risks, as part of the enterprise risk management framework. The Audit Committee oversees internal controls, financial reporting and compliance. The Board is responsible for approving and periodically reviewing all policies aligned with the National Guidelines on Responsible Business Conduct (NGRBC).								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Policies of the Company are reviewed periodically / on a need basis by Directors/ Board Committees / Functional/Department Heads, wherever applicable.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Status of compliance with all applicable statutory requirements is reviewed by the Board and the Audit Committee on a quarterly basis.																	

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Company undertakes periodic internal reviews of its policies through Senior Management, the Board and its Committees. Compliance with these policies is also evaluated by the internal auditors from time to time. Independent assessment of policies by external agencies is carried out on a need basis. Note: Company's manufacturing plants undergo regulatory inspections and quality audits by USFDA, EU GMP authorities and other international regulatory bodies, which serves as an external assessments for Principle 2. Independent assurance of the BRSR report is not applicable for FY 2025-26.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principle material to its business (Yes/No)	Not Applicable. Company has policies covering all nine Principles of the National Guidelines on Responsible Business Conduct (NGRBCs).								
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:
PRINCPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	9	Familiarisation/awareness of the Board of Directors/KMP is done periodically as part of the Board process covering various areas such as strategy, risk, operations and Code of Conduct.	100%
Key Managerial Personnel			100%
Employees other than Board of Directors and KMPs	6	Code of Conduct, POSH, Anti-bribery & Anti-corruption, workplace ethics, grievance redressal Pharmacovigilance.	94%
Workers	6	Data Integrity, Good Manufacturing Practice, Workplace conduct, Health & safety practices, ethics, IT Policies.	100%

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

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)
Nil					

(Note: Company makes disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the Company's website.)

Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable			
Punishment				

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

Yes. Company has established governance mechanisms and policies to promote ethical business conduct, integrity, transparency, and accountability across its operations. The Code of Conduct, Whistle Blower Policy and Vigil Mechanism prohibit bribery, corruption, unethical practices, facilitation payments and conflicts of interest.

Employees, directors and business partners are expected to adhere to high standards of ethical behaviour and regulatory compliance. Adequate safeguards are in place to ensure confidentiality and protect individuals from retaliation for reporting concerns in good faith

The policies are available at www.rubicon.co.in/investors and on the Intranet of the Company.

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

	FY 2025-26	FY 2024-25
Directors	Nil	
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	88.94	68.57

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	18.13%	15.81%
	b. Number of trading houses where purchases are made from	193	180
	c. Purchases from top 10 trading houses as % of total Purchase from trading houses	75.50%	76.70%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	99.39%	99.06%
	b. Number of dealers / distributors to whom sales are made	25	24
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	98.94%	98.37%
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.36%	0.00%
	b. Sales (Sales to related parties as % of Total Sales)	78.87%	67.80%
	c. Loans & advances given to related parties as % of Total loans & advances	100.00%	100.00%
	d. Investments in related parties as % of Total Investments made	82.18%	99.86%

Leadership Indicators:

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

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

Yes. Company has established governance processes to identify, disclose and manage actual or potential conflicts of interest involving members of the Board. Directors provide disclosures of interests in other entities on an annual basis and as and when changes occur, which are placed before the Board for its information.

Related party transactions are undertaken in accordance with defined approval mechanisms and are placed before the Audit Committee and Board for review and approval, wherever applicable. The relevant policies are available on the Company's website at www.rubicon.co.in.

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

Essential Indicator:

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.

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	0	1.56%	Single Pot process for mineral compound and strong electrolyte used primarily to treat potassium deficiencies. This helped save time and energy.
Capex	1.30%	0	Rubicon has entered into an agreement with the Radiance MH Sunrise Eleven Pvt. Ltd. which is a solar power generation company for supply of solar power electricity. Company has invested INR 21.12 Million.

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

Company is in the process of setting up procedures for sustainable sourcing.

b. If yes, what percentage of inputs were sourced sustainably? Not Applicable

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.

Segment	Details of improvements in environmental and social impacts
(a) Plastics (including packaging)	Company primarily manufactures and exports pharmaceutical formulations to regulated international markets. Since its products are exported out of India, end-of-life product reclaim within domestic jurisdiction is not directly applicable. However, Company ensures responsible management of plastic waste generated during its manufacturing operations including packaging films, blister foils, shrink wraps and secondary packaging materials through empanelled and authorised plastic waste recyclers in compliance with the Plastic Waste Management Rules, 2016 (as amended). All plastic waste streams are segregated at source, stored in designated areas and periodically handed over to registered recyclers under valid authorisation, with records maintained for regulatory compliance.
(b) E-waste	Company manages electronic and electrical waste arising from its R&D centres and across manufacturing facilities in a systematic and legally compliant manner. E-waste including obsolete laboratory instruments, computers, peripherals and other electronic equipment is identified, tagged and channelled exclusively to authorised e-waste recyclers registered under the E-Waste (Management) Rules, 2022. Company ensures that manifests and transfer documents are maintained for each disposal transaction, establishing a clear chain of custody and traceability. No e-waste is disposed of through informal or unauthorised channels.

Segment	Details of improvements in environmental and social impacts
(c) Hazardous waste	Given the nature of pharmaceutical manufacturing which involves solvents, reagents, APIs and chemical intermediates, Company generates various categories of hazardous waste at its manufacturing plants. All hazardous waste is managed in strict accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Hazardous waste streams are segregated, labelled, and stored in designated containment areas with appropriate secondary containment measures. Disposal is carried out exclusively through authorised pre-processing facilities and TSDF (Treatment, Storage and Disposal Facility) plants, ensuring complete and verifiable end-of-life treatment. Company maintains detailed hazardous waste registers, disposal manifests and Form-level documentation as mandated by the State Pollution Control Board.
(d) other waste.	Non-hazardous solid waste generated across the Company's operations including paper, cardboard, metal scrap, glass and general manufacturing waste is managed through a structured waste segregation system at the point of generation. Such waste is periodically collected and handed over to authorised recyclers empanelled with the Company. Company endeavours to maximise resource recovery through recycling and reuse, thereby minimising the quantum of waste directed to landfill. Waste disposal records are maintained to ensure accountability and regulatory traceability.

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

   Not Applicable. Company has registered for Extended Producer Responsibility (EPR) as an importer and has secured proposal from Central Pollution Control Board (CPCB).

Leadership Indicators:

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
No life cycle assessment (LCA) was conducted on any Product.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
There are no significant environmental or social concerns identified in the Company's operations and has implemented waste management practices.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
As a pharmaceutical manufacturer, the nature of the Company's products intended for human consumption precludes the use of re-used or recycled input materials in production processes and product packaging. Company strictly complies with applicable current Good Manufacturing Practices (cGMP) as mandated by regulatory authorities.		

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	37.90	0	0	26.45	0
E-waste	0	0	0	0	0.218	0
Hazardous waste	0	67.17	13.81	0	6.314	88.16
Other waste	0	214.12	0	0	124.35	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

Principle 3: Business should respect and promote well-being of all employees, including those in their value chains

Essential Indicator:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,073	1,073	100%	1,073	100%	NA	NA	1,073	100%	1,073	100%
Female	217	217	100%	217	100%	217	100%	NA	NA	217	100%
Total	**1,290**	**1,290**	**100%**	**1,290**	**100%**	**217**	**100%**	**1,073**	**100%**	**1,290**	**100%**
Other than Permanent employees											
Male	7	7	100%	0	0%	0	0%	0	0%	0	0%
Female	6	6	100%	0	0%	0	0%	0	0%	0	0%
Total	**13**	**13**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	NA										
Female											
Total											
Other than Permanent Workers											
Male	558	0	0%	0	0%	0	0%	0	0%	0	0%
Female	24	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**582**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.19%	0.25%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.69%	NA	Yes	99.62%	100%	Yes
Gratuity	100.0%	NA	Yes	100.0%	100%	Yes
ESI	10.16%	100%	Yes	10.58%	100%	Yes
Others- please specify	As per Company policy	NA	NA	As per Company policy	NA	Yes

3. **Accessibility of workplaces**

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

Company recognises the importance of fostering an inclusive and accessible workplace in alignment with the Rights of Persons with Disabilities Act, 2016. While certain locations are equipped with basic accessibility features such as ramps and accessible entry points, a comprehensive assessment is underway to identify gaps and improvement areas.

Based on the assessment outcomes, the Company is implementing phased measures to further strengthen accessibility infrastructure across its locations.

4. **Does the Company 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. Company adheres to the principles of equal opportunity and non-discrimination in alignment with the Rights of Persons with Disabilities Act, 2016. While a formal Equal Opportunity Policy is under finalisation, the Company's Code of Conduct and HR policies incorporate provisions on inclusivity, accessibility and fair employment practices.

Company is taking necessary steps to formalise and publish the policy in accordance with applicable requirements. Relevant policies are accessible on the Company's intranet.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	4.11%	NA	NA
Female	83.33%	83.33%	NA	NA
Total	1.67%	43.72%	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	NA
Other than permanent workers	Yes – Contract workers can raise grievances through contractor representatives or directly to the Company's HR/Admin team. Compliance is monitored and issues are resolved in coordination with contractors.
Permanent employees	Yes –A structured framework has been implemented to ensure compliance with the Certified Standing Orders through clearly defined policies, regular communication, employee awareness initiatives and monthly compliance monitoring. All relevant departments are duly informed of documentation requirements and approval timelines to ensure consistency and accountability. Employees are systematically trained on the Certified Standing Orders by the Plant HR & Admin Lead who is responsible for overseeing implementation, ensuring adherence to statutory requirements and maintaining compliance with all applicable factory regulations. This is achieved through a robust governance and monitoring mechanism that reinforces discipline and regulatory conformity across the organization.
Other than permanent employees	Yes – Similar mechanisms are extended to trainees, interns and other non-permanent employees, enabling them to raise concerns through HR or designated channels.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	Not Applicable					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,073	286	52.65%	366	34.11%	855	161	18.83%	186	21.75%
Female	217	11	5.07%	99	45.62%	192	11	5.73%	79	41.14%
Total	**1,290**	**297**	**23.02%**	**465**	**36.05%**	**1,047**	**172**	**16.42%**	**265**	**25.31%**
Workers										
Male	558	377	67.56%	0	0%	464	238	51.29%	0	0%
Female	24	0	0%	0	0%	17	0	0%	0	0%
Total	**582**	**377**	**64.78%**	**0**	**0%**	**481**	**238**	**49.48%**	**0**	**0%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,073	881	82.11%	855	755	88.30%
Female	217	182	83.87%	192	178	92.71%
Total	**1,290**	**1,063**	**82.40%**	**1,047**	**933**	**89.11%**
Workers						
Male	Not Applicable					
Female						
Total						

Note: Only permanent employees and workers is considered here.

10. Health and Safety Management System:

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

Yes. Company has implemented occupational health and safety practices across its operations in line with applicable statutory requirements and operational procedures. Health and safety considerations are integrated into manufacturing, laboratory, and operational processes through standard operating procedures, training, monitoring and compliance mechanisms.

The framework is supported by defined policies, SOPs, safety audits, incident reporting systems and periodic management reviews to ensure continuous improvement.

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

Company follows a structured approach towards the identification and mitigation of workplace hazards, which includes the following measures:

- Internal and external audits to monitor compliance with applicable safety standards and protocols
- Identification of potential risks through Hazard Identification and Risk Assessment (HIRA) programmes
- Job Safety Analysis (JSA) for critical operations
- Routine safety inspections and audits across plants and facilities
- Incident and near-miss reporting mechanisms, along with detailed investigations to identify root causes
- Permit-to-Work (PTW) systems for high-risk activities
- Regular EHS training programmes for all personnel

These processes encompass both routine and non-routine activities and are periodically reviewed by the EHS team to ensure continual improvement in workplace safety practices.

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

Yes, Company has established mechanisms for employees and workers to report work-related hazards, unsafe conditions, and incidents, including near misses, to department heads or the EHS function. A dedicated safety team conducts root cause analysis and implements corrective and preventive actions.

Company also conducts periodic mock drills to assess emergency preparedness and ensure operational readiness. Measures are in place to provide prompt medical assistance, including ambulance services and emergency response arrangements.

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

Yes. Company provides employees with access to healthcare support and medical facilities as part of its employee welfare measures, in accordance with applicable policies and employee benefit programs, including insurance coverage.

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

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

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

Company is committed to providing a safe, healthy and secure workplace for all employees and workers across its operations. To achieve this, the Company has established a structured framework for the identification, assessment and mitigation of workplace risks, supported by well-defined policies, standard operating procedures and continuous monitoring mechanisms.

Key measures implemented by the Company includes:

- Periodic Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) for critical activities
- Implementation of a Permit-to-Work (PTW) system for high-risk operations
- Regular safety inspections, audits and compliance reviews across operational locations
- Continuous health and safety training programmes, including induction and refresher sessions for employees and workers
- Incident and near-miss reporting mechanisms, supported by root cause analysis and corrective/preventive actions
- Provision and strict enforcement of appropriate Personal Protective Equipment (PPE)
- Emergency preparedness and response systems, including mock drills and evacuation procedures
- Access to occupational and non-occupational healthcare services, including periodic health check-ups

The effectiveness of these measures is periodically reviewed by the management and the EHS function to drive continual improvement and ensure compliance with applicable statutory and regulatory requirements.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	No complaints were reported during the year. Company continues to maintain adequate working conditions through regular monitoring, infrastructure upkeep and employee engagement initiatives.	Nil	Nil	No complaints were reported. Company maintained satisfactory workplace standards supported by periodic reviews and adherence to internal policies.
Health & Safety	Nil	Nil	No complaints were received. Company has robust health and safety practices, including regular safety audits, trainings and compliance with applicable statutory requirements	Nil	Nil	No complaints were reported. Health and safety standards were consistently upheld through established procedures and preventive measures.

14. Assessments for the year:

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

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

No significant safety-related incidents or material risks were reported during the FY 2025-26. Company follows a continuous improvement approach, addressing observations from safety audits, inspections and risk assessments through timely corrective and preventive actions.

Key measures include strengthening safety protocols, conducting periodic training and awareness programs, reinforcing the use of personal protective equipment (PPE) and improving housekeeping and maintenance practices. Near-miss reporting is encouraged to proactively identify and mitigate potential risks.

All observations are tracked through a defined closure mechanism with assigned accountability, and progress is periodically reviewed by management to ensure timely resolution. Company remains committed to maintaining high standards of health, safety and working conditions across its operations.

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).

Yes. Company extends employee welfare and insurance-related benefits, including applicable compensatory support mechanisms, in accordance with Company policies, employment terms and statutory requirements.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

Company undertakes a quality audit on critical suppliers on a periodic basis.

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

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

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

Company supports its workforce through structured human resource processes, employee engagement initiatives and capability development programs aimed at enabling professional growth and facilitating workforce transition, wherever applicable.

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	Nil
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.

Company engages with relevant value chain partners to address significant observations, if any, relating to workplace safety, labour practices and regulatory compliance. Appropriate guidance and corrective measures are communicated wherever required.

Principle 4: Business should respect the interests of and be responsive to all its stakeholders

Essential Indicator:

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

Company considers individuals, groups, institutions and entities that influence, contribute to, or are impacted by its business operations and value chain as key stakeholders. These stakeholders comprise both internal and external groups, including employees, workers, customers, suppliers, business partners, investors, government and regulatory authorities, local communities, healthcare professionals and patients, as applicable.

Company follows a structured stakeholder identification process that involves mapping stakeholders across its value chain and assessing them based on factors such as dependency, responsibility, influence and proximity to operations. Inputs from functional teams, risk assessments and historical engagement records are also considered to ensure a comprehensive understanding of stakeholder interests and expectations. The identified stakeholder groups are periodically reviewed and validated by management to ensure their continued relevance. Company also accords due consideration to vulnerable and marginalized groups, wherever applicable, particularly within communities located in and around its areas of operation.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	• E-mail • HR Portals • Town-halls • Appraisal and training programmes for personal and professional growth • Engagement initiatives • Newsletters • Notice Boards (Digital and Static)	Frequent and need based	Employee engagement through various communication and feedback mechanisms helps the Company identify key priorities for employee wellbeing, growth and workplace experience. The areas of focus include learning and development opportunities, professional growth, employee wellbeing initiatives, recognition and reward programs, fair remuneration practices, fostering a strong safety culture through safe work practices and promoting diversity, equity, and inclusion across the organization.
Customers	No	• Physical and virtual meetings • Customer events, trade shows, calls • E-mail, website	Frequent and need based	Company engages regularly with its customers to ensure consistent product availability, communicate product developments, participate in relevant bidding and tendering processes and expand the reach and accessibility of its products. Such engagement enables the Company to better understand customer needs and deliver sustained value.
Suppliers & Vendors	No	• Physical and virtual meetings • Supplier forums, Trade Shows • Partner events, calls • E-mail, website	Frequent and need based	Company recognizes that responsible supply chain practices and strong partnerships with suppliers and vendors are essential for sustainable business continuity, enhanced market reach and long-term value creation. Through regular engagement, the Company seeks to foster collaboration, strengthen business relationships, and promote ethical business conduct, fair business practices, and robust governance standards across its supply chain. Key areas of interest for suppliers and vendors include timely payments, transparent communication, and opportunities for collaboration, which help drive mutual growth and operational excellence.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	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 / Shareholders	No	• Annual/ quarterly reports and earning calls • Attending investor conferences • Issuing specific event based press releases • Investor presentations • One on One meeting with investors	Quarterly/ need-based	Company maintains regular and transparent engagement with its investors and shareholders to facilitate informed decision-making and foster long-term confidence in the business. Such engagement focuses on providing timely updates on the Company's operational and financial performance, strategic priorities, growth initiatives, key opportunities and risks, sustainability and ESG-related objectives and other material developments that may influence the Company's performance and prospects. Company remains committed to ensuring fair, accurate, and transparent communication with all stakeholders.
Regulatory Authorities	No	• Official filings, • Email, Meetings, • Conferences, seminars and forums	Need based	Company recognizes the importance of maintaining open, timely and constructive engagement with regulatory authorities to ensure compliance with applicable laws, inspections, reporting requirements, regulations and statutory requirements.
Local Communities	Yes. The Company undertakes various CSR activities for the local communities. Majority of beneficiaries of these CSR activities can be termed as vulnerable or belonging to marginalised groups.	• Community Meetings • CSR Initiatives • Local Communication	Ongoing	Company's CSR initiatives are aimed at creating sustainable and meaningful value for the communities in which it operates. Through ongoing engagement with community stakeholders, the Company identifies and addresses key developmental needs, with a focus on improving access to healthcare, education, sanitation and community infrastructure, thereby contributing to the overall social and economic well-being of local communities.

Leadership Indicators:

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

   Stakeholder feedback is gathered through various channels, including investor interactions, customer engagement mechanisms, employee communication platforms, regulatory engagements and operational reviews. Such consultations are undertaken by the relevant business and functional heads and the feedback received is periodically reviewed by the management. Key insights and material matters arising from these engagements are shared with the Board and relevant Committees, as appropriate, including through periodic Board reviews.

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

   Yes. Company identifies and prioritises material environmental, social and governance (ESG) topics through a structured and stakeholder-driven process. Inputs received from key stakeholder groups, including employees, customers, suppliers, investors, regulators and communities, are considered while assessing material issues based on their relevance to stakeholders and impact on the Company's business and long-term value creation. Stakeholder feedback also supports the Company's efforts towards continuous improvement in operational excellence, compliance, employee wellbeing, product quality and responsible business practices.

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

   Company undertakes CSR and community engagement initiatives focused on wellbeing & healthcare, rural development, education and community welfare in line with its CSR framework and statutory obligations under the Companies Act, 2013.

   Through such initiatives, the Company seeks to contribute towards inclusive development and community wellbeing around its areas of operation.

Principle 5: Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1,290	1,240	96.12%	1,047	1,032	98.57%
Other than Permanent	13	13	100%	NA		
Total Employees	**1,303**	**1,253**	**96.16%**	**1,047**	**1,032**	**98.57%**
Workers						
Permanent	NA					
Other than Permanent	582	0	0%	481	0	0%
Total Workers	**582**	**0**	**0%**	**481**	**0**	**0%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1,290	0	0%	1,290	100%	1,047	0	0%	1,047	100%
Male	1,073	0	0%	1,073	100%	855	0	0%	855	100%
Female	217	0	0%	217	100%	192	0	0%	192	100%
Other than Permanent	13	0	0%	13	100%	NA				
Male	7	0	0%	7	100%					
Female	6	0	0%	6	100%					
Workers										
Permanent	NA									
Male										
Female										
Other than Permanent	582	0	0%	582	100%	481	0	0%	481	100%
Male	558	0	0%	558	100%	464	0	0%	464	100%
Female	24	0	0%	24	100%	17	0	0%	17	100%

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

a. **The details are provided below:**

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)*	7	25,00,000	2	88,10,000
Key Managerial Personnel**	1	3,01,40,000	1	15,90,000
Employees other than BoD and KMP	217	6,61,400	1,073	6,31,200
Workers	0	0	0	0

*1) Includes Mr. Anand Agarwal who ceased to be a Director effective from the close of business hours of February 3, 2026 and 2) Dr. Pradnya Saravade appointed as an Independent Director effective February 3, 2026.

**For KMP categories where only one individual exists per gender, the median remuneration represents the total remuneration of that individual.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	19.81%	21.35%

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. Company has designated functional heads within Human Resources and Compliance as focal points for human rights-related matters. Governance mechanisms, including the Internal Complaints Committee (ICC) and other committees constituted as per applicable laws, are in place to address issues relating to workplace conduct, discrimination and employee welfare. These operate under defined policies to ensure timely identification and resolution of concerns.

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

Company has established internal mechanisms for reporting and redressal of grievances relating to workplace conduct, discrimination, harassment and other human rights-related concerns.

Employees may raise concerns through:

- Human Resource Department
- Reporting Managers
- Whistle Blower and Vigil Mechanism

Company also has policies and procedures relating to:

- Prevention of Sexual Harassment (POSH)
- Code of Conduct
- Employee grievance management

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

The details are provided below:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other Human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Complaints on POSH as a % of female employees / workers		
iii) Complaints on POSH upheld		

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

Company has established a formal grievance redressal mechanism to address human rights-related concerns in a timely, fair, and confidential manner. Employees and workers may raise concerns through multiple channels, including reporting managers, the Human Resources function and the Whistleblower/Vigil mechanism.

An Internal Complaints Committee (ICC), constituted in accordance with applicable laws, addresses matters related to workplace harassment, including sexual harassment. All grievances are tracked, reviewed and resolved within defined timelines, with due regard to confidentiality and non-retaliation. Awareness of these mechanisms is promoted through policy communication, employee induction and periodic sensitization initiatives.

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

Yes. Company incorporates human rights principles into its business agreements and contractual arrangements, wherever applicable. Standard clauses require adherence to applicable labour laws, non-discrimination, fair employment practices and the provision of a safe and healthy working environment.

Company expects its business partners to comply with these requirements and uphold ethical standards in alignment with its policies and values.

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	0%

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

No significant risks/concern identified during the assessment.

Leadership Indicators:

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

No material human rights grievances were reported during the year requiring modifications to existing business processes. Company continues to strengthen its grievance redressal framework through enhanced awareness initiatives, improved reporting channels and periodic policy reviews to support proactive identification and effective resolution of concerns.

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

Company undertakes human rights due diligence through its internal audit and compliance review processes. These assessments cover labour practices, workplace conditions, non-discrimination, prevention of harassment and compliance with applicable labour laws across operations.

These efforts are supported by established policy frameworks, including the Code of Conduct, POSH Policy and Whistleblower/ Vigil Policy, reinforcing the Company's commitment to upholding human rights standards.

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

Yes, Company is progressively aligning its offices and premises with the requirements of the Rights of Persons with Disabilities Act, 2016. Necessary provisions, including accessible entryways, basic infrastructure and support mechanisms, are being implemented in a phased manner.

4. Details on assessment of value chain partners:

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

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

No significant risks or adverse findings were identified during the year. Company adopts a proactive approach to address any non-compliance through vendor engagement, corrective action plans and continuous monitoring. It also encourages value chain partners to align with its human rights and ethical standards.

Principle 6: Business should respect and make efforts to protect and restore the environment.

Essential Indicator:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (Solar)	1,400.21	1,660.64
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**1,400.21**	**1,660.64**
From non-renewable sources		
Total electricity consumption (D) (Grid)	64,315.60	50,826.63
Total fuel consumption (E) (PNG & Diesel)	40,490.74	33,371.85
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**1,04,806.34**	**84,198.48**
Total energy consumed (A+B+C+D+E+F)	**1,06,206.55**	**85,859.12**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ / ₹ Million)	8.13	7.99
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ / Million USD)	165.40	162.63

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

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

None of the Company's facilities are identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	94,592	77,652
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	870.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**95,462**	**77,652**
Total volume of water consumption (in kilolitres)	**85,515**	**73,000**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL / ₹ Million)	6.55	6.80
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL / Million USD)	133.18	138.26

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

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	9,947	4,652
- No treatment	0	0
- With treatment – please specify level of treatment	9,947	4,652
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**9,947**	**4,652**

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

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

Yes. Zero Liquid Discharge (ZLD) mechanisms have been implemented at few manufacturing facilities. Process and domestic wastewater is being treated through a comprehensive treatment system comprising primary, secondary and tertiary treatment stages with membrane filtration (Ultrafiltration / Reverse Osmosis). The treated water is reused for cooling tower make-up and gardening purposes. At the Thane R&D/Corporate Office, process and domestic wastewater is being treated through primary, secondary and tertiary treatment; treated water is used for gardening. No liquid effluent is discharged to surface water or any water body from any location.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO_x	MT	7.40	6.04
SO_x	MT	0.41	0.33
Particulate matter (PM)	MT	0.35	0.29
Persistent organic pollutants (POP)	MT	0.00	0.00
Volatile organic compounds (VOC)	MT	0.00	0.00
Hazardous air pollutants (HAP)	MT	0.00	0.00
Others – please specify Mercury, Cadmium, Chromium etc.	-	0.00	0.00

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

7. **Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	336.39	263.66
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	14,648.00	11,404.31
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e / ₹ Million	1.15	1.09
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e / ₹ Million USD	23.33	22.10
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-

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

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

Company is committed to continuously improve energy performance and conserve energy in its various operations along with reducing Green House Gas emissions. some initiatives like replacing conventional lights with LEDs, installation of variable frequency drive (VFDs)-

1. All refrigeration systems have been installed with eco-friendly refrigerant.
2. Replacement of SF6 breakers with vacuum circuit breakers.
3. Solar rooftop installed at Ambernath and Satara Plants.
4. Boiler heat recovery economiser at Satara plant.
5. Building management system with actuators for area monitoring.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	37.90	26.45
E-waste **(B)**	0.00	0.218
Bio-medical waste **(C)**	3.54	0.96
Construction and demolition waste **(D)**	0.00	0.00
Battery waste **(E)**	0.00	0.57
Radioactive waste **(F)**	0.00	0.00
Other Hazardous waste. Please specify, if any **(G)**	80.77	94.47
Other Non-hazardous waste generated **(H).** Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	214.12	124.36
Total (A + B + C + D + E + F + G + H)	**336.33**	**247.02**
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT / ₹ Million)	0.023	0.021
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT / Million USD)	0.46	0.42
Waste intensity in terms of physical output	-	-

Parameter	FY 2025-26	FY 2024-25
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	319.19	157.33
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	**319.19**	**157.33**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	13.60	78.32
(ii) Landfilling	0.21	9.85
(iii) Other disposal operations (third party vendor)	3.33	1.54
Total	**17.14**	**89.71**

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

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

Company follows Standard Operating Procedures (SOPs) for the management of Hazardous, Non-Hazardous and General waste at all locations. Key practices include:

- Compliance with the Hazardous Waste Management, Handling and Transboundary Movement Rules, 2016 for collection, containment, segregation, storage and disposal of hazardous waste.
- E-waste sent to PCB-authorised recyclers in compliance with the E-Waste (Management) Rules.
- Bio-medical waste appropriately handled through authorised incineration facilities.
- Hazardous process waste sent to authorised TSDF Plants. In FY 2025-26, the Company transitioned a significant portion of hazardous waste from incineration and landfill to co-processing, improving resource recovery and reducing disposal emissions.
- As a pharmaceutical goods manufacturer, recycled or reused input materials cannot be used in production or packaging in compliance with current Good Manufacturing Practices (cGMP) mandated by regulatory bodies.
- Company is registered under the Extended Producer Responsibility (EPR) framework as an importer and has obtained approval from CPCB.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No new projects undertaken during the financial year 2025-26, requiring Environmental Impact Assessment.					

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. Company is fully compliance with all applicable environmental laws and regulations in India.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
No fines, penalties or actions have been taken by regulatory authorities including Pollution Control Boards or courts during FY 2025-26.				

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 – NA

(ii) Nature of operations – NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional)		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Company is currently focused on managing Scope 1 and Scope 2 emissions. In the near future, efforts will be extended to identifying actual sources of Scope 3 emissions, with disclosures to be provided upon completion of the calculation process in the upcoming reporting cycle.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity			

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

3. **With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Solar rooftop installation (Satara & Ambernath)	Solar PV systems installed at Satara and Ambernath manufacturing Plants	Total renewable electricity: 1,400.20 GJ (FY 2025-26)
2	Shift from incineration/landfill to co-processing for hazardous waste (Ambernath)	Hazardous waste now routed to pre-processing/co-processing facilities instead of incineration or landfill	Reduction in hazardous waste sent for incineration; improved resource recovery
3	Procurement of renewable energy from third-party captive plants (Ambernath)	Entering into third-party renewable energy agreements to supplement on-site solar	Increased renewable energy share in total energy mix – expected to be atleast 40% for Ambernath plant.
4	LED lighting and Variable Frequency Drives (VFDs) – all locations	Replacement of conventional lighting with LEDs; installation of VFDs on motors and pumps across Satara, Ambernath, Thane and Pithampur.	Reduced electricity consumption and lower Scope 2 emissions
5	Eco-friendly refrigerants in all refrigeration systems (Satara & Ambernath)	All refrigeration systems retrofitted with low-GWP refrigerants.	Reduced HFC emissions
6	Replacement of SF6 circuit breakers with vacuum circuit breakers (Satara & Ambernath)	SF6 high-GWP breakers replaced with vacuum circuit breakers	Elimination of SF6 emissions (GWP: 23,500)
7	Zero Liquid Discharge (ZLD) implementation (Ambernath)	Process and domestic wastewater treated through primary, secondary and tertiary treatment with UF/RO; treated water reused for cooling tower make-up and gardening	Water recycling within plant; reduction in fresh water withdrawal
8	Elimination of water for bottle washing (Satara)	Alternative dry cleaning processes introduced for bottle washing	Reduction in water consumption by 30,000 litres per month
9	Digitalization to reduce paper usage – all locations	Shift to digital records and electronic documentation	Reduced paper consumption by 25%
10	Use of pressure pumps for CIP activities (Ambernath)	High-pressure pumps deployed for Clean-in-Place operations to reduce water usage	Lower water consumption per cleaning cycle
11	Minimised water in cleaning cycles at nasal plant (Ambernath)	Optimized cleaning protocols to reduce water usage per cycle	Reduction in water consumption by 50,000 litres per month

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

   Yes. Company has an On-Site Emergency Plan (OSEP) at each manufacturing location that enables minimisation of disaster-linked losses. The plans cover all identified risks and major emergencies including fire, chemical spillage, gas leakage, flood and other natural disasters, with defined control measures, escalation protocols and mock drill schedules conducted periodically. The plans are reviewed once every three years and modify if necessary, in case of any change in process of operations or method.

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?**

   Not Applicable.

7. **% of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?**

   Company is currently in the process of developing appropriate internal policies for suppliers.

8. **How Many green credits have been generated or produced**

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

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

Essential Indicator:

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

   1

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Bombay Chamber of Commerce & Industry (BCCI)	State

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

   Not Applicable

Leadership Indicators:

1. **Details of public policy positions advocated by the Company:**

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others- please specify)	Web Link, if available
Nil					

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicator:

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

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

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

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

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

Company addresses community engagement programmes through an internal group namely "Sankalp", which focuses on healthcare, cleanliness, education, sanitation and environment. Anyone can raise queries at sankalp@rubicon.co.in, the details of which is also available in the website of the Company under the CSR initiatives www.rubicon.co.in/csr-initiatives. Company is committed to addressing community concerns in a timely and transparent manner in line with its broader sustainability and social responsibility commitments.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	5%	2%
Sourced directly from within India	45%	43%

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

Location	FY 2025-26	FY 2024-25
Rural		
% of Job creation in Rural areas	0	0
Semi-urban		
% of Job creation in Semi-urban areas	3.31%	0
Urban		
% of Job creation in Urban areas	46.39%	52.31%
Metropolitan		
% of Job creation in Metropolitan areas	50.30%	47.69%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators:

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S.no	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

   (b) **From which marginalized/vulnerable groups do you procure?** No

   (c) **What percentage of total procurement (by value) does it constitute?** No

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

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

   Company CSR programmes are designed to reach and support vulnerable and marginalized communities, with a focus on underserved rural populations from disadvantaged socioeconomic backgrounds.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Contribution to Aarambha Foundation	35 students	100%
2	Contribution to Kitchen and Dining Hall	500 students	100%
3	Contribution for construction of Multipurpose Hall		
4	Contribution for Shree Santkrupa Shikshan Sanstha	1,950	100%

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

Essential Indicator:

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

Company has established multiple channels to receive, record and address consumer complaints and feedback in a timely and effective manner.

(i) Customers, including B2B stakeholders and retail consumers, may report product complaints, adverse events or share feedback through dedicated communication mechanisms such as designated email IDs, the customer care email ID (care@rubiconconsumer.com).

(ii) Company also has a Pharmacovilgience (PV) Policy in place and all PV activities take place in accordance with this Policy. The complaints are received on email IDs pv@rubicon.co.in / pv@advagenpharma.com are specified on the Company's website / Product's Leaflet information.

(iii) Further, complaints are received on toll free number specified on company's website and call agents have been appointed to receive calls and provide information.

All complaints, feedback and adverse event reports received through these channels are systematically documented, reviewed and processed in accordance with the Company's pharmacovigilance framework and quality management procedures. The concerned functional teams undertake appropriate investigation, assessment, corrective and preventive actions and response mechanisms to ensure timely resolution of concerns, adherence to regulatory requirements, continuous improvement in product quality and safeguarding of consumer health and safety.

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

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

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

Number of consumer complaints in respect of the following:	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

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

No specific framework.

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.

There have been no instances of product recalls reported during FY 2025–2026. Additionally, there have been no issues or incidents related to advertising practices, delivery of essential services, cybersecurity, or the protection of customer data privacy.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	NIL
b. Percentage of data breaches involving personally identifiable information of customer	NIL
c. Impact, if any, of the data breaches	NA

Leadership Indicators:

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

Information relating to the Company's products, services and business operations is available through:

- Official website: https://www.rubicon.co.in
- Product literature and packaging inserts
- Regulatory disclosures
- Customer communication channels
- Pharmacovigilance and complaint handling channels

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

Company provides regulatory-approved Patient Information Leaflets (PILs) and product-related information through packaging labels, product literature, package inserts and other regulatory disclosures, in compliance with applicable pharmaceutical regulations and industry standards.

In addition, the Company maintains robust pharmacovigilance and product complaint management systems to monitor product quality, safety and efficacy-related concerns. These mechanisms facilitate the timely identification, assessment, and resolution of product-related issues, while promoting patient safety and the responsible use of its Products.

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

During the year there were no major disruption/discontinuation of essential services.

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

Company provides regulatory-approved Patient Information Leaflets (PILs) and complies with applicable regulatory requirements relating to product labelling, safety disclosures and customer information for its products. Additional product-related information is provided through package inserts, product literature, as applicable.

Company is committed to transparency and ensures that product information is accurate, balanced, and compliant with regulatory requirements, including the disclosure of relevant safety information, warnings, precautions and potential risks to support informed decision-making.

Company also engages with customers and business partners through feedback mechanisms, product complaint management systems and quality interactions to address concerns, understand stakeholder expectations and continuously improve product quality and service delivery.